

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to all cases listed in Appendix A.

MASTER DOCKET

18-md-2865 (LAK)

**EXPERT REPORT OF MARCIA S. WAGNER**

**CONFIDENTIAL PURSUANT TO RULE 26(C) PROTECTIVE ORDER**

2. *The Roadcraft Technologies LLC Roth 401(k) Plan*

56. The Roadcraft Plan was a prototype 401(k) plan in which Defendant Ronald Altbach (“Altbach”), a friend of van Merkensteijn, was the sole participant.<sup>111</sup> The Plan was formed in July 2014.<sup>112</sup> On August 7, 2014, less than a month later, the Roadcraft Plan purported to purchase over 143,000,000 DKK (approximately \$23,991,276 USD as of August 7, 2014) of TDC A/S stock.<sup>113</sup>

57. The Roadcraft Plan was sponsored by Roadcraft Technologies LLC, which was formed in June 2014.<sup>114</sup> Altbach was the sole member of the LLC, and the LLC purportedly generated approximately \$7,000 USD in revenue in 2014 and in 2015.<sup>115</sup> During those same years, the Roadcraft Plan purported to purchase hundreds of millions of dollars of Danish equities.<sup>116</sup>

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111.WH\_MDL\_00024858.

112.WH\_MDL\_00024858.

113.WH\_MDL\_00020362.

114.WH\_MDL\_00029159.

115.MBJ\_STOR-0002719 at 2725-26.

116.WH\_MDL\_00020362; WH\_MDL\_00020558; MPSKAT00008759.

58. The Roadcraft Plan was funded with a \$100 deposit in late August 2014, and there is no indication in the record that these funds were attributable to assets generated by business activity of the Roadcraft Plan’s sponsor, Roadcraft Technologies LLC.<sup>117</sup> Old Park Lane’s records show that approximately \$40,000 was deposited in the Plan’s Old Park Lane account, but not by the Roadcraft Plan itself, and that the deposit was used to pay purported trading fees but not to purchase securities.<sup>118</sup> This deposit was apparently a loan from Markowitz or van Merkensteijn who agreed to loan each of these new Plans this amount, and who were repaid the \$40,000 from each Plan after the Plan received payments from SKAT. Altbach contributed another \$175 to the Plan in 2015.<sup>119</sup> In total, SKAT paid the Roadcraft Plan over 67,971,029.00 DKK (approximately \$ 10,285,000.00 USD) in DWT refunds.<sup>120</sup>

59. At his deposition, Altbach testified that he was unsure if the Roadcraft Plan—or his other four Plans—were still in existence.<sup>121</sup> The LLCs that sponsored Altbach’s five Plans have not conducted any business activity since 2015.<sup>122</sup>

60. The Roadcraft Plan entered into a partnership with Routt Capital Trust (the “Routt Trust”), an entity controlled by Richard Markowitz, and the RAK Investment Trust (the “RAK Trust”), an entity controlled by Robert Klugman.<sup>123</sup> Under this agreement, the Routt Trust received 70%, the RAK Trust received 25%, and the Roadcraft Plan received 5% of the DWT

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117.RC00000059.

118.MPSKAT00007347; Markowitz Dep. Tr. at 401:12-20.

119.MBJ\_STOR-0002719 at 2725-26.

120.*See* Appendix H (Kaye Scholer Plans Summary Chart).

121.Altbach Dep. Tr. at 203:15-18.

122.*Id.* at 232:10-17.

123.WH\_MDL\_00029401.

2. Doston Bradley

68. Bradley was co-head of a trading desk at Tradition Securities.<sup>147</sup> In 2013, Bradley set up LLC's for himself and his immediate family members (wife, mother, father, and sister).<sup>148</sup> Bradley funded each LLC with \$1,000 of which only \$250 was contributed to each Plan.<sup>149</sup> Bradley testified that Solo never required the Plans to transfer the \$250 to a Solo account for use in the trading.<sup>150</sup>

69. Bradley's 2013 Plans stopped trading in mid-2014.<sup>151</sup> In 2014 and 2015, he set up ten new Plans for family members and five additional Plans for himself.<sup>152</sup> In his personal

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147. ATLDHR00000311 (Ex. 720); Bradley Dep. Tr. at 46:2-11. At the time Bradley worked there, Tradition was affiliated with Standard Credit Securities. Bradley Dep. Tr. at 26:24 – 27:8.

148. Bradley Dep. Tr. at 87:16 – 88:6; *see also* Appendix J Lehman Plans Summary Chart.

149. Bradley Dep. Tr. at 146:11-25, 148:10-17; *see also* Defendant Doston Bradley's Objections & Answers to Plaintiff Skatteforvaltningen's First Set of Interrogatories to Certain Plan Defendants, Responses to Interrogatories No. 7.

150. Bradley Dep. Tr. at 158:13-19.

151. Appendix J (Lehman Plans Summary Chart).

152. Appendix J (Lehman Plans Summary Chart).; Bradley Dep. Tr. 307:14 – 309:24.

capacity, Bradley received \$5 million in payments from Shah controlled entities for introducing the Plans to Solo.<sup>153</sup> Bradley also received a \$2 million loan from Shah which has never been repaid.<sup>154</sup>

70. None of Bradley's LLCs were engaged in an active trade or business, which was a necessary condition for establishing a tax-qualified plan.<sup>155</sup>

71. Together, SKAT paid Plans in which Bradley or his family members were participants DKK 1,058,939,007.60 (approximately \$167,449,700.00 USD).<sup>156</sup>

### 3. Matthew Tucci

72. Tucci was co-head of the same trading desk as Bradley at Tradition Securities.<sup>157</sup> Tucci formed or helped form 27 LLCs and Plans for himself, his family members, and his friends.<sup>158</sup> The first two LLCs and Plans were established for Tucci and his wife in August 2013.<sup>159</sup> These Plans stopped their trading activity in mid-2014.<sup>160</sup> At his deposition, Tucci admitted that his LLCs never generated business income of any kind and claimed not to know if

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153.Bradley Tr. at 308:12 – 309:13.

154.Bradley Tr. at 324:18 – 327:1.

155.Defendant Doston Bradley's Objections & Answers to Plaintiff Skatteforvaltningen's First Set of Interrogatories to Certain Plan Defendants, Responses to Interrogatories Nos. 8 & 9.

156.*See* Appendix J (Lehman Plans Summary Chart).

157.Bradley Dep. Tr. at 46:2-11.

158.*See generally* Tucci Dep. Tr. at 22:22 – 27:3; *see also* Appendix J (Lehman Plans Summary Chart).

159.Appendix J (Lehman Plans Summary Chart).

160.Tucci Dep. Tr. at 33:8 & 51:11 – 52:10; Appendix J (Lehman Plans Summary Chart).

**B. The Lehman Plans**

1. The FWC Capital LLC Pension Plan

77. The FWC Capital LLC Pension Plan (the “FWC Plan”) was a prototype 401(k) plan in which Defendant Roger Lehman was the sole participant.<sup>181</sup> The Plan was formed in October 2014 and was sponsored by The FWC Capital LLC, which was formed in the same month.<sup>182</sup> FWC Capital LLC never conducted any business.<sup>183</sup> On November 27, 2014, only a few months after it was formed, the FWC Plan purported to purchase over 219,000,000 DKK (approximately \$36,741,884 USD as of November 27, 2014) of Chr. Hansen Holding A/S stock.<sup>184</sup>

78. No contributions were ever made to the FWC Plan.<sup>185</sup> Solo Capital’s and Old Park Lane’s records show that the FWC Plan did not deposit any funds into its trading account at either custodian.<sup>186</sup> In total, SKAT refunded approximately 70,930,021.03DKK (approximately \$ 11,411,000.00 USD) with respect to the FWC Plan.<sup>187</sup> The FWC Plan paid Ganymede at least 95% of the refunds received from SKAT, and a review of the account statement suggests that no

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181.FWCCAP00000536.

182.FWCCAP00000536; FWCCAP00000564.

183.Defendant Roger Lehman’s Responses and Objections to Plaintiff Skatteforvaltningen’s First Set of Interrogatories, Response to Interrogatory No. 17.

184.FWCCAP00001033.

185.Defendant Roger Lehman’s Plans’ Responses and Objections to Plaintiff Skatteforvaltningen’s First Set of Interrogatories to Certain Plan Defendants, Response to Interrogatory No. 7.

186.FWCCAP00001033; FWCCAP00000194.

187.*See* Appendix J (Lehman Plans Summary Chart).

money was retained by the Plan at all.<sup>188</sup> The FWC Plan was terminated on May 3, 2016 because of the “costs involved in maintaining the Plan and its associated LLC.”<sup>189</sup>

3. *The Proper Pacific Pension Plan*

81. The Proper Pacific 401(k) Plan (the “Proper Pacific Plan”) was a prototype 401(k) plan in which Defendant Bradley was the sole participant.<sup>196</sup> The Plan was formed in September

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188.FWCCAP00001033; FWCCAP00000194; Klugman Dep. Tr. 158:19-159:1.

189.Defendant Roger Lehman’s Responses and Objections to Plaintiff Skatteforvaltningen’s First Set of Interrogatories, Response to Interrogatory No. 19.

196.PROPPACIF00003619; PROPPACIF00003628; PROPPACIF00003696.

2014 and was sponsored by Pacific India LLC which was established in the same month.<sup>197</sup>

Bradley was the sole member of the LLC which, like Bradley's other LLCs, conducted no business and generated no income in 2014 or 2015.<sup>198</sup> On November 27, 2014, only two months after it was formed, the Proper Pacific Plan purported to purchase over 217,000,000 DKK (approximately \$36,406,342 USD as of November 27, 2014) of Chr. Hansen Holding A/S.<sup>199</sup>

82. The Proper Pacific Plan was funded with \$250.<sup>200</sup> The records of Old Park Lane and Telesto Markets LLP (another Shah-controlled broker-custodian) show that the Proper Pacific Plan did not deposit any funds into its trading account at either custodian.<sup>201</sup> In total SKAT refunded approximately 29, 035,894.47DKK (approximately \$ 4,671,000.00 USD) with respect to the Proper Pacific Plan,<sup>202</sup> The Proper Pacific Plan paid Ganymede at least 95% of the refunds received from SKAT, and a review of the Plan's custodian account statements suggests that no money whatsoever was retained by the Plan.<sup>203</sup>

83. As detailed in Appendix G, the other Lehman Plans followed similar patterns in terms of their formation, funding, operation, scope of activity, duration, distribution of refund proceeds, and retained refund proceeds.

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197.PROPPACIF00003619; PROPPACIF00003628; PROPPACIF00003696; PROPPACIF00000375.

198.PROPPACIF00000955.

199.PROPPACIF00000955.

200.Bradley Dep. Tr. at 146:11-25, 148:10-17, 321:16 – 322:5; *see also* Defendant Doston Bradley's Objections & Answers to Plaintiff Skatteforvaltningen's First Set of Interrogatories to Certain Plan Defendants, Responses to Interrogatories No. 7.

201.*Id.*; PROPPACIF00000113.

202.*See* Appendix J (Lehman Plans Summary Chart).

203.PROPPACIF00000955; PROPPACIF00000113.



sponsors, perform their duties solely in the interests of the plan and its participants<sup>221</sup> and act prudently when making plan investment decisions. For document providers as well as investment and service providers dealing with non-ERISA plans, this facilitates a single standard for providing investment advice and administrative services.

## II. CODE REQUIREMENTS FOR 401(K) PLANS TO QUALIFY FOR TAX EXEMPTION

92. In order to qualify as tax-exempt under the Code, a pension plan (including a solo 401(k) plan) must meet a number of requirements, including that they be: (1) created and administered for the exclusive benefit of the plan participant(s); (2) funded in accordance with the Code; (3) permanent as opposed to temporary programs; and (4) funded by a “domestic” trust.

### A. Exclusive Benefit Rule

93. The most fundamental requirement for a tax-qualified plan is the Exclusive Benefit Rule, as reflected in the Code and ERISA, which elevates loyalty to the interests of the plan and its participants to the highest plane. To meet this standard, it must be impossible under the plan/trust instrument for any part of the trust’s corpus or income to be used for, or diverted to, purposes other than the exclusive benefit of the employees or their beneficiaries.

94. The Code’s qualified plan rules (which applied to all the Plans that made DWT refund claims) require that it must be impossible, prior to the satisfaction of all liabilities to employees, “for any part of the corpus or income [of the trust that funds the plan] to be used for or diverted to purposes other than for the exclusive benefit of employees or their

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221. ERISA’s Exclusive Benefit Rule derives from this duty of loyalty. See ERISA Section 404(a)(1)(A).

beneficiaries.”<sup>222</sup> This provision requires plan investments to be in the best interest of growing the plan’s assets and meeting the retirement benefit needs of participants. Plan investments may not provide current financial advantages to plan beneficiaries (other than increasing plan assets) or to persons who are not plan participants.<sup>223</sup>

95. Qualified plan sponsors are permitted to outsource many plan functions through delegation. For example, a qualified plan sponsor is allowed to engage an expert to manage a plan’s assets or administration. However, no matter how broad the authority granted to service or investment providers by the plan sponsor (whether by means of powers of attorney, contracts, formal or informal delegations of authority or otherwise), a plan sponsor is never relieved of the fiduciary responsibility, under the Code and ERISA, to monitor the plan’s providers and determine whether their services are being conducted in the best interests of the plan.

96. Plan sponsors and investment managers, guided by their advisers, must act prudently for the exclusive purpose of providing benefits and defraying reasonable plan expenses. Under the Code and ERISA, a key fiduciary issue is whether investment and service provider fees are unreasonable and/or excessive relative to the services rendered. If fees are unwarranted, they will violate the exclusive benefit rule by diverting plan assets to parties other than plan participants and their beneficiaries.

**B. 401(k) Funding**

97. The Code limits the sources of funds that can be contributed to a plan for that plan to remain tax-exempt. Salary reduction contributions to 401(k) plans can be made by participants

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222. Treasury Regulation §1.401-2(a)(1).

223. Code Section 401(a)(2). Section 1.401-2(a)(3) of the regulations explains that, as used in Code Section 401(a)(2), the phrase “purposes other than for the exclusive benefit of his employees or their beneficiaries includes all objects or aims not solely designed for the proper satisfaction of all liabilities to employees or their beneficiaries covered by the plan.”

on a pre-tax basis, and participants may also make after-tax contributions. In my experience, enabling such contributions is the typical motivation for establishing a 401(k) plan. Plan sponsor employers can also make contributions to a 401(k) plan on behalf of participants. Further, self-employed individuals can make contributions to their plans from net earnings from self-employment. Funding a plan with other sources may lead to the Plan losing its tax-exempt status.<sup>224</sup>

98. The Code imposes limits on the “annual additions” which may be made to a plan on behalf of an employee.<sup>225</sup> Annual additions consist of employer contributions, employee contributions (whether pre-tax or after-tax), and forfeiture allocations made to an employee’s account. For 2012 through 2015, annual additions were limited to the lesser of 100% of a plan participant’s compensation or the following dollar amounts:

2012	2013	2014	2015
\$50,000	\$51,000	\$52,000	\$53,000

99. For employees age 50 and older, these amounts could have been increased by \$5,500 in 2012 – 2014 and by \$6,000 in 2015. While there is no formal limit on an employer’s establishment of more than one qualified plan, contributions to multiple plans are aggregated for purposes of determining the Code’s limits on annual contributions. Similarly, Code ceilings on benefits payable to an employee are applied by aggregating all of an employer’s qualified plans

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224. In many instances, Plan contributions made by the Plan Defendants were minimal and consisted of a few hundred dollars made on a one-time basis. Accordingly, Plan assets were generally limited to such contributions which, in my experience, was an extremely unusual circumstance. Generally speaking, only plan participants or the plan sponsor may contribute to a tax-qualified plan, and the IRS will view such advances as a loan or other extension of credit. However, in the circumstances of the Plans, it is unclear whether a regulator, such as the IRS, would view such amounts as plan assets, a loan or an illegal contribution given that only plan participants or the plan sponsor may contribute to a tax-qualified plan.

225. Code §415(c).

in which the employee participates. Accordingly, contributions exceeding these limits cannot be achieved by establishing multiple plans. In addition, the establishment of multiple plans is generally constrained by administrative and recordkeeping costs.

**C. Plan Permanence**

100. A condition that all retirement plans seeking tax qualification, including 401(k) plans, must satisfy is that the plan will be a permanent rather than temporary program.<sup>226</sup> While an employer may reserve the right to terminate its qualified retirement plan, abandonment of the plan within a few years after it has taken effect for any reason other than business necessity will be evidence that the plan, from its inception, was not a bona fide program for the exclusive benefit of employees. In such an instance, the IRS would likely treat the plan as having never been tax-qualified and revoke its tax-favored status. A plan established to pursue a single investment strategy and thereafter effectively abandoned as a result of the employer's failure to make further plan contributions would generally be treated as violating the permanence requirement.<sup>227</sup>

101. Treasury regulations further state that in the event a plan is abandoned, the employer should promptly notify the IRS and disclose the circumstances leading to the discontinuance of the plan. In order to meet this requirement, a plan sponsor's decision and reasons for terminating or abandoning a qualified plan should be documented and retained.

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226.26 CFR 1.401-1(b)(2). Although the IRS does not require a plan sponsor to maintain its qualified plan for a specific number of years, relevant Treasury regulations provide that "[T]he term 'plan' implies a permanent, as distinguished from a temporary, program."

227. In addition, since plan contributions must be made for the purpose of distributing the corpus and income of a plan to employees or their beneficiaries, a plan will fail to be tax-qualified if its primary purpose is diverted to an investment opportunity.

102. In my experience, the IRS will judge a plan as permanent based on the facts and circumstances of the applicable case, including the likelihood of the employer's ability to continue making contributions. To support plan permanence, there must generally be recurring and substantial contributions by the employer. If the plan sponsor is floundering, it may be required to look ahead to see if the company is likely to go out of business..<sup>228</sup> Unless there have been unforeseen business developments not within the employer's control that would preclude continuance of a plan, abandonment of the plan reverses an initial presumption of permanence and leads to a presumption of impermanence so that the plan may be disqualified retroactively.<sup>229</sup>

**D. Segregation of Plan Assets**

103. Qualified plan trusts generally may not commingle plan assets with the assets of other investors, since this would violate the Exclusive Benefit Rule under the Code as well as ERISA. The IRS has relaxed the general rule by permitting plans to pool their assets with the assets of other tax-advantaged plans but only if certain safeguards protecting the separate interests of the plans are met.<sup>230</sup> These conditions include:

- The pooling of assets is made through a group trust created or organized in the United States and maintained at all times as a domestic trust in the United States;<sup>231</sup>
- The group trust instrument expressly limits group trust participation to pension, profit-sharing, and stock bonus trusts, individual retirement accounts, certain plan-related custodial accounts and retirement income accounts;
- The group trust instrument expressly prohibits any part of its corpus or income that equitably belongs to any constituent plan adopting the group trust from

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228.*Sutherland v. Comm'r*, 78 T.C. 395, 407 (1982).

229.IRS Revenue Ruling Rev. Rul. 69-25, 1969-1 C.B. 113

230.IRS Revenue Ruling 2014-24. See also IRS Revenue Rulings 81-100 and 2011-11.

231.*Id.*

requirement is to prevent a plan from becoming locked into a situation that becomes disadvantageous. In addition, a services arrangement will only be treated as reasonable if the service provider makes certain disclosures to the plan regarding its direct and indirect compensation and whether its services will be performed in a fiduciary capacity.

3. *Reasonable Compensation.*

112. As to what constitutes reasonable compensation for the provision of services, the most important factor is whether the compensation is comparable to compensation paid to others performing similar services. Typically, fees in excess of 20% of profits may be considered unreasonable by the IRS and/or the DOL.

113. If the parties to a plan services arrangement fail to meet these conditions, the Code imposes an excise tax on a party participating in the resulting prohibited transaction equal to 15% of the “amount involved” in the transaction. A second tier-tax equal to 100% of the amount involved is imposed if the transaction is not corrected within a specified period.

C. *Stock Lending Exemption*

114. Both the Code and ERISA prohibit certain other transactions between a plan and a disqualified person, such as a fiduciary or plan service provider, such as the lending of money or shares or other extension of credit.<sup>240</sup> In order to permit certain loans relating to plan assets consisting of securities that may be beneficial to plans and involve a bank or broker-dealer, the DOL issued a class exemption from Code and ERISA prohibited transaction rules conditioned on detailed safeguards protecting plan interests.<sup>241</sup>

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240.Code Section 4975(c)(1)(B).

241.DOL Prohibited Transaction Exemption 2006-16.

**IV. USING STANDARD FORMS TO ESTABLISH A PENSION PLAN DOES NOT MAKE A PENSION PLAN QUALIFIED.**

120. Over the past few decades, it has become common for companies to provide prototype pension plan formation documents to sell to individuals or entities who wish to form pension plans, including solo 401(k) plans (*i.e.*, plans whose sole participant is self-employed).<sup>243</sup> These providers seek and receive approval from the IRS that their prototype or volume submitter plan formation documents meet the requirements of the Code. This approval is provided in opinion letters from the IRS. The providers can then use the prototype plan as a template to assist customers in forming their own solo 401(k) or other pension plans. The plan providers will often provide the relevant IRS opinion letters to their customers along with the plan formation documents. These letters state that the plan sponsors may rely on such documents as to their form but routinely include a caveat as to the plan's operation.

121. Thus, merely because an individual forms a pension plan using an IRS-approved prototype plan template does not necessarily mean that that pension plan is tax-qualified under the Code, since the IRS's approval is limited to the form of the plan document.<sup>244</sup> In order to be qualified under the Code, a pension plan must be operated in accordance with its formation document and the relevant provisions of the Code, ERISA, and other applicable law.<sup>245</sup>

122. Here, the vast majority of the Plans were formed as prototype plans, using templates provided by Broad Financial and/or Elite Pension Consultants. Some of these providers received opinion letters from the IRS stating that the Plan's prototype plan formation

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243. These companies are sometimes referred to by the IRS as "volume submitter practitioners."

244. *See, e.g.* IRS Revenue Procedure 2017-41, section 7.01.

245. *See, e.g.*, JHVM\_0028887 at -8911; WH\_MDL\_00274933 at -4938.

document was “acceptable under section 401 of the [IRC].”<sup>246</sup> These IRS opinion letters, however, also explicitly state that the IRS’s “opinion on the acceptability of the form of the plan is not a ruling or determination as to whether an employer’s plan qualifies under Code section 401(a)” and that “[t]he terms of the plan must be followed in operation.”<sup>247</sup> Thus, a pension plan cannot assert its validity based solely on these letters: If a pension violates its formation document, the Code, or other applicable law, then the Plan loses its tax-qualified status.

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246. *See, e.g.*, JHVM\_0028887 at -8911.

247. *See, e.g.*, JHVM\_0028887 at -8911.



**V. THE ARGRE AND KAYE SCHOLER PLANS DID NOT MEET THE REQUIREMENTS TO BE TAX-EXEMPT**

**A. The Argre and Kaye Scholer Plans Were Not Established or Operated for The Exclusive Benefit of Their Participants and Plan Beneficiaries**

125. As discussed in paragraphs \_\_ - \_\_, *supra*, a valid pension plan must be created and operated for the exclusive benefit of the plan and its participants and beneficiaries. As part of the DWT scheme, the Argre Plans paid 66% of the DWT refunds received from SKAT to Ganymede.<sup>250</sup> The Kaye Scholer Plans paid Ganymede 75% of the DWT refunds.<sup>251</sup> Further, the Argre and Kaye Scholer Plans that were in partnerships paid either 90% or 95% of the funds remaining after payments to Ganymede, the brokers, and others over to the other entities in the partnerships.<sup>252</sup> Thus, these plans received between 1% and 4% of the DWT refunds paid by SKAT.

126. With one exception, all the Argre and Kaye Scholer Plans were created less than a year before they began to trade in Danish securities and submit DWT refund applications to SKAT.<sup>253</sup> Van Merkensteijn admitted at his deposition that the Basalt Plan and the other Kaye Scholer Plans formed in the summer 2014 were created to participate in the scheme.<sup>254</sup> Klugman testified that he was told by Sanjay Shah that to participate in the scheme he was required to establish multiple pension plans.<sup>255</sup>

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250. *See, e.g.*, Markowitz Dep. Tr. at 290:19-22, 540:14-17, 541:10-17.

251. Klugman Dep. Tr. 158:19-159:1.

252. *See* Appendix G (Argre Plans Partnership Summary Chart); Appendix I (Kaye Scholer Plans Partnership Summary Chart).

253. *See* Appendix F (Argre Plans Summary Chart); Appendix I (Kaye Scholer Plans Summary Chart).

254. Van Merkensteijn Dep. Tr at 174:6-10.

255. Klugman Dep. Tr. at 23:4-13.

127. It is clear from these facts, that the Plans were created to participate in the scheme and that they were created mostly for the benefit of Solo, Ganymede, Shah, Markowitz, van Merkensteijn, and Klugman. Thus, the Plans that were in partnerships were created for the benefit of Ganymede, Shah, and the entities with which they were in partnership, including entities controlled by Markowitz, van Merkensteijn and/or Klugman.

128. In my experience evaluating retirement plan investments and the compensation of service providers and investment managers, I have never seen such egregiously one-sided compensation arrangements as those between the Plans and Ganymede/Solo. Further, if Ganymede did not provide the Plans any real or legitimate services, the compensation to Ganymede would be considered even more improper. The further diversion of Plan assets to Klugman, Markowitz, van Merkensteijn, and/or the other Argre principals left the Plans with almost nothing from the gross proceeds of the refunds and exacerbated the violation of the Exclusive Benefit Rule.

**B. The Argre and Kaye Scholer Plans Were Not Funded in Accordance with the Code.**

129. The 401(k) plans established pursuant to Solo Capital's dividend trading scheme were, as a general matter, not funded with assets derived from the plan sponsors' trade or business income and were improperly funded through putative stock loans.

130. Generally speaking, qualified plan sponsors must be actively engaged in a profit-making trade or business. Self-employed individuals must have earned income,<sup>256</sup> which generally<sup>257</sup> means net earnings from self-employment including, the gross income derived from

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256.Code Section 401(c)(2)(A).

257.Code Section 401(c)(2)(B) provides that earned income includes gains and net earnings from the sale or other disposition of property by an individual whose personal efforts created such property, but that component of earned income did not apply to any of the plans established in the litigation.

Plans were acting as conduits for third-party interests and not intended to be funded in any meaningful way from legitimate sources, such as Plan sponsors or participants.

134. Similar issues with the lack of funding, improper source of funding, and failure to deposit Plan assets in the custodial accounts apply to nearly all the Argre and Kaye Scholer Plans.

**C. The Argre and Kaye Scholer Plans Were Not Established or Operated as Permanent Programs.**

135. A pension plan must be a permanent as opposed to temporary program and plan sponsors must be aware of circumstances leading to plan termination or abandonment before deciding to establish one. Nearly all the Argre and Kaye Scholer Plans were established within a year of when they purportedly began trading in Danish securities.<sup>264</sup> Many were created specifically to participate in the DWT scheme,<sup>265</sup> and many of the Plans were terminated or left dormant after SKAT announced it would stop paying refunds on their DWT refund applications.<sup>266</sup> For instance, Altbach testified that he was unsure whether his five Plans—including the Roadcraft Plan—were still in existence.<sup>267</sup> Klugman terminated all of his Plans in 2016.<sup>268</sup> With one exception, in their responses to SKAT's interrogatories, the LLC owner-participants in the 26 Kaye Scholer Plans that were in partnerships could not state whether the Plans or their sponsoring LLCs had been terminated.<sup>269</sup> In my experience, this would be a factor

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264. See Appendix F (Argre Plans Summary Chart); Appendix H (Kaye Scholer Plans Summary Chart).

265. Van Merkensteijn Dep. Tr. at 174:6-10; Klugman Tr. at 23:4-13.

266. See Appendix F (Argre Plans Summary Chart); Appendix H (Kaye Scholer Plans Summary Chart).

267. Altbach Dep. Tr. at 203:15-18.

268. See Appendix I (Kaye Scholer Plans Summary Chart).

269. The Plan Defendants Responses and Objections to Plaintiff SKAT's First Set of Interrogatories, Response to Interrogatory Nos. 11 & 12.

considered in whether the Plans were abandoned and thus effectively terminated. The RJM Plan was funded in its first year (2013) but funding ceased in 2014, 2015, and 2016.<sup>270</sup>

136. To the extent the Plan participants and sponsoring LLCs ceased making Plan contributions, the likelihood of abandonment is reinforced. That the applicable Argre and Kaye Scholer Plans were actively operated for such a short period of time is strong evidence that the applicable Argre and Kaye Scholer Plans, from their inception, were not established as permanent bona fide retirement benefit programs.

137. In addition, the only permissible basis for Plan termination shortly after its formation is a business reason by the sponsoring LLC, and the failure of the Argre and Kaye Scholer Plans to receive profits from DWT refunds, would not be a sufficient reason to terminate the Plans which might otherwise be expected to continue in existence for an indefinite period of time, during which it would be expected to invest Plan assets derived from participant and plan sponsor contributions as well as the proceeds of prior investments.

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<sup>270</sup>WH\_MD\_00358600; WH\_MD\_00356182 at -6195.

147. More generally Plan participants of the Lehman group, including, Lehman, Bradley, Tucci, and Crescenzo, have admitted that many of their LLCs had not conducted any trade or business at the time their Plans had engaged in the Danish stock transactions (or indeed at any time at all).<sup>294</sup> To the extent that the Lehman Plans were funded, those funds did not come from the trade or business of the Plans' sponsors.<sup>295</sup> And for many Plans, even if money was deposited in a Plan's U.S. bank account, it was never transferred to Plan accounts at the custodians controlled by Shah, where the purported trading took place. To the extent that a given Plan's sponsoring LLC conducted no business activity and therefore could not make Plan contributions enabling the Plan to purchase Danish stocks, thereby necessitating contributions or other financial support by unrelated third parties to subsidize the Plan's investment activity, the Plan would not be properly funded and would not be qualified under Code section 401(a).

**C. The Lehman Plans Were Not Established or Operated as Permanent Programs.**

148. A pension plan must be established with the intent to be a permanent as opposed to a temporary program. The FWC Plan was closed or abandoned within a year after it stopped participating in the DWT refund scheme.<sup>296</sup> The Proper Pacific was funded with a single contribution, a fact suggests effective abandonment.<sup>297</sup> In my opinion, these facts clearly

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294. Defendant Roger Lehman's Responses and Objections to Plaintiff Skatteforvaltningen's First Set of Interrogatories, Response to Interrogatory No. 17; Defendant Doston Bradley's Responses and Objections to Plaintiff Skatteforvaltningen's First Set of Interrogatories, Response to Interrogatory No. 17. Crescenzo Dep. Tr. at 48:15-18, 109:4-12; Tucci Dep. Tr. at 35:4-16.

295. See, e.g., Tucci Dep. Tr. at 37:24 – 38:3; Defendant Doston Bradley's Responses and Objections to Plaintiff Skatteforvaltningen's First Set of Interrogatories, Response to Interrogatory Nos. 7 & 17.

296 Defendant Roger Lehman's Responses and Objections to Plaintiff Skatteforvaltningen's First Set of Interrogatories, Response to Interrogatory Nos. 19.

297. Defendant Doston Bradley's Responses and Objections to Plaintiff Skatteforvaltningen's First Set of Interrogatories, Response to Interrogatory Nos. 7.

indicate that the Plans were never intended to be permanent programs and thus were not qualified under section 401(a) of the Code.

149. Further, all of the Lehman Plans were created within a few months of when they began to purchase Danish securities.<sup>298</sup> The Lehman Plans that traded in the first half of 2014 were typically abandoned and replaced with new Plans in 2015.<sup>299</sup> Many of the Lehman Plans ceased any activity once SKAT stopped paying dividend refunds.<sup>300</sup> From these facts, it is clear that generally the Lehman Plans were not permanent, and were simply used to participate in the DWT scheme.

**D. The Assets in the Lehman Plans' Custodial Accounts Were Not Properly Segregated from the Assets of Other Entities.**

150. As with the Argre and Kaye Scholer client custody agreements, the agreements for the Lehman Plans I reviewed also permitted the pooling of Plan assets with the assets of other clients of the custodians, including non-pension plan entities.<sup>301</sup> As with the Argre and Kaye Scholer Group, this pooling would have caused any Lehman Plan whose assets were affected to lose their tax-qualified status which would, in turn, have made them ineligible for DWT refunds under the Treaty.

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<sup>298</sup> See Appendix J (Lehman Plans Summary Chart).

<sup>299</sup> See Appendix J (Lehman Plans Summary Chart).

<sup>300</sup> See, e.g., Crescenzo Tr. at 204:2-16; CRESCENZO00000506.

<sup>301</sup> See, e.g., FWCCAP00000079 § 6.2.

should have taken are not based on a hindsight assessment. A scheme of this complexity presented numerous and diverse factual circumstances of a suspicious nature and “major”<sup>377</sup> legal issues that needed to be resolved. Ben-Jacob failed to take the basic steps of investigating the suspicious facts and addressing and resolving the major issues his clients needed to clear up in order to justify his assistance in implementing the scheme.

\* \* \* \* \*

This Report is executed this 31st day of December 2021 at Boston, Massachusetts.

A handwritten signature in blue ink, appearing to read 'Marcia S. Wagner', with a long horizontal flourish extending to the right.

Marcia S. Wagner, Esq.

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377.WH\_MDL\_00369263 (Ex. 4512).

## **APPENDIX F**



Plan	Case No.	Damages (DKK)	Damages (USD)	Submissions to SKAT	Participant	Relationship	
2321 Capital Pension Plan	19-cv-10713-LAK	59,259,338.98	9,651,385.14	SKAT_MDL_001_00 079311	Luke McGee	M. Stein's Associate	Public
Alden Investments Pension Plan	21-cv-05339-LAK	33,428,649.01	5,444,405.38	Pending Production	Jerome Lhote	Argre Principal	R. M 10
AOI Pension Plan	21-cv-05339-LAK	62,043,570.34	10,104,816.02	Pending Production	Matthew Stein	Argre Principal	R. M 10
Azalea Pension Plan	19-cv-01893-LAK	34,272,958.65	5,186,000.00	SKAT_MDL_001_00 060171	Elizabeth van Merkensteijn	J. van Merkensteijn's Wife	E. va 22 20
Batavia Capital Pension Plan	19-cv-01895-LAK	32,525,021.28	4,921,000.00	SKAT_MDL_001_00 059916	Richard Markowitz	Argre Principal	R. M 10
Bernina Pension Plan	19-cv-01865-LAK	57,878,013.06	8,757,000.00	SKAT_MDL_001_00 059498	John van Merkensteijn	Argre Principal	R. M 10
Bowline Management Pension Plan	19-cv-10713-LAK	32,623,807.40	5,313,323.68	SKAT_MDL_001_00 079434	Luke McGee	M. Stein's Associate	Public
California Catalog Company Pension Plan	19-cv-10713-LAK	68,239,884.94	11,113,987.78	SKAT_MDL_001_00 077851	Daniel Stein	M. Stein's Brother	Public
Calypso Investments Pension Plan	19-cv-01904-LAK	33,379,513.00	5,050,000.00	SKAT_MDL_001_00 060023	Jocelyn Markowitz	R. Markowitz's Wife	J. Ma 13
Carrick Holdings Pension Plan	21-cv-05339-LAK	35,837,050.21	5,836,653.13	Pending Production	Matthew Stein	Argre Principal	R. M 10
Clove Pension Plan	19-cv-10713-LAK	36,671,823.15	5,972,609.63	SKAT_MDL_001_00 079539	Adam LaRosa	Argre Employee	R. M 9
Davin Investments Pension Plan	19-cv-10713-LAK	62,335,426.34	10,944,145.98	SKAT_MDL_001_00 078367	David Vinyon	M. Stein's Brother-In-Law	Public
Delvian LLC Pension Plan	19-cv-10713-LAK	67,197,056.32	10,944,145.98	SKAT_MDL_001_00 079683	Alicia Colodner	Argre Employee	Public
DFL Investments Pension Plan	19-cv-10713-LAK	58,539,511.97	9,534,122.47	SKAT_MDL_001_00 078487	David Colodner	A. Colodner's Husband	Public
Ganesha Industries Pension Plan	21-cv-05339-LAK	60,013,224.29	9,774,140.76	Pending Production	Jerome Lhote	Argre Principal	R. M 10
Laegeler Asset Management Pension Plan	19-cv-10713-LAK	58,152,480.95	9,471,088.10	SKAT_MDL_001_00 079182	Brian & Cindy Laegeler	R. Markowitz's Former Colleague	Public
Lion Advisory Inc. Pension Plan	19-cv-10713-LAK	71,184,845.65	11,593,623.07	SKAT_MDL_001_00 077254	Luke McGee	M. Stein's Associate	Public
Mazagran Pension Plan	21-cv-05339-LAK	33,824,311.17	5,508,845.47	Pending Production	Martha Flores Longoria	J. Lhote's Wife	Public
Michelle Investments Pension Plan	19-cv-01906-LAK	73,769,108.87	11,166,000.00	SKAT_MDL_001_00 058318	Lhote, Markowitz, Stein & van Merkensteijn	Argre Principals	R. M 10
Mill River Capital Management Pension Plan	19-cv-10713-LAK	68,724,181.76	11,192,863.48	SKAT_MDL_001_00 077994	Adam LaRosa	Argre Employee	R. M 9
Next Level Pension Plan	19-cv-10713-LAK	60,406,334.19	9,838,165.18	SKAT_MDL_001_00 078994	Edwin Miller	J. van Merkensteijn's Friend	D. Ze
Pleasant Lake Productions Pension Plan	21-cv-05339-LAK	33,566,455.35	5,466,849.41	Pending Production	Kristen Anne Vinyon Stein	M. Stein's Wife	Public
Rajan Investments LLC Pension Plan	19-cv-10713-LAK	59,742,677.42	9,730,077.76	SKAT_MDL_001_00 078233	W.C. Thomas Bergerson	M. Stein's Friend	Public
Raubritter LLC Pension Plan	18-cv-04833-LAK	59,825,380.94	9,308,000.00	SKAT_MDL_001_03 8942	Alexander Burns	Unknown	N/A
Remece Investments LLC Pension Plan	19-cv-01911-LAK	57,825,442.00	8,750,000.00	SKAT_MDL_001_00 058595	Lhote, Markowitz, Stein & van Merkensteijn	Argre Principals	R. M 10
RJM Capital Pension Plan	19-cv-01898-LAK	59,487,345.00	9,001,000.00	SKAT_MDL_001_00 059293	Richard Markowitz	Argre Principal	R. M 10
Spirit On The Water Pension Plan	19-cv-10713-LAK	60,248,127.87	9,812,398.68	SKAT_MDL_001_00 078808	Edwin Miller	J. van Merkensteijn's Friend	D. Ze
Tarvos Pension Plan	19-cv-01930-LAK	36,038,252.00	5,453,000.00	SKAT_MDL_001_00 059760	John van Merkensteijn	Argre Principal	R. M 10
Traden Investments Pension Plan	19-cv-10713-LAK	56,690,495.82	9,232,979.78	SKAT_MDL_001_00 078610	Adam LaRosa	Argre Employee	R. M 9
Xiphias LLC Pension Plan	19-cv-01924-LAK	71,255,023.38	10,782,000.00	SKAT_MDL_001_00 058167	Lhote, Markowitz, Stein & van Merkensteijn	Argre Principals	R. M 10



Citation	LLC Name	LLC Format ion Date	Citation	Plan Format ion Date	Citation	First Equity Purch ase Date	Citation	Final Equity Purch ase Date	Citation
Public Records	2321 Capital LLC	2013-02-08	MPSKAT00275535	2013-02-06	WH_MDL_00051310	2013-03-07	MPSKAT00077924	2014-08-07	WH_MDL_00039112
arkowitz Tr. at 24:7-	Alden Investments LLC	2013-06-11	MPSKAT00020358	2013-06-10	MPSKAT00020387	2013-11-26	MPSKAT00098584	2014-08-07	MPSKAT00146096
arkowitz Tr. at 24:7-	AOI LLC	2004-12-14	MPSKAT00246613	2013-02-04	MPSKAT00021018	2013-03-07	MPSKAT00135071	2014-08-07	MPSKAT00158693
in Merkensteijn Tr. at 0-23	Azalea LLC	2013-06-11	JHVM_0012972	2013-06-20	WH_MDL_00212578	2013-11-26	MPSKAT00135175	2014-08-07	GUNDERSON00001174
arkowitz Tr. at 24:7-	Batavia Capital LLC	2013-06-11	MPSKAT00001255	2013-06-17	WH_MDL_0000420	2013-11-26	MPSKAT00135185	2014-08-07	MPSKAT00000030
arkowitz Tr. at 24:7-	Bernina LLC	2012-03-15	JHVM_0020353	2013-02-07	WH_MDL_00252474	2013-03-07	MPSKAT00000049	2014-08-07	GUNDERSON00001183
Public Records	Bowline Management LLC	2012-07-31	MPSKAT00021819	2013-06-10	WH_MDL_00051302	2013-11-26	MPSKAT00135195	2014-08-07	MPSKAT00158856
Public Records	California Catalog Company LLC	2001-09-25	Public Records	2012-05-18	WH_MDL_00051366	2012-08-08	MPSKAT00164496	2014-08-07	MPSKAT00168076
arkowitz Tr. at 18:11-	Calypso Investments LLC	2013-06-10	MPSKAT00234853	2013-06-19	WH_MDL_00000732	2013-11-26	MPSKAT00200771	2014-08-07	MPSKAT00000104
arkowitz Tr. at 24:7-	Carrick Holdings LLC	2012-07-31	MPSKAT00234855	2013-06-10	MPSKAT00022809	2013-11-26	MPSKAT00135205	2014-08-07	MPSKAT00158846
arkowitz Tr. at 229:1-	Clove Hitch LLC	2012-07-31	MPSKAT00234891	2013-06-10	WH_MDL_00051312	2013-11-26	MPSKAT00200781	2014-08-07	MPSKAT00168211
Public Records	Davin Investments LLC	2012-08-13	Public Records	2012-08-21	WH_MDL_00051372	2013-02-28	MPSKAT00200791	2014-08-07	MPSKAT00210289
Public Records	Delvian LLC	2011-01-13	MPSKAT00274815	2012-05-22	WH_MDL_00051374	2012-08-08	MPSKAT00063281	2014-08-07	MPSKAT00168085
Public Records	DFL Investments LLC	2013-01-25	Public Records	2013-01-29	WH_MDL_00051304	2013-03-07	JHVM_0005297	2014-08-07	MPSKAT00158722
arkowitz Tr. at 24:7-	Ganesha Industries LLC	2013-01-30	MPSKAT00234917	2013-02-06	MPSKAT00025707	2013-03-07	MPSKAT00078063	2014-08-07	MPSKAT00168220
Public Records	Leageler Asset Management LLC	2008-04-29	Public Records	2013-02-06	WH_MDL_00051300	2013-03-07	MPSKAT00078073	2014-08-07	MPSKAT00168013
Public Records	Lion Advisory Inc.	2012-04-03	Public Records	2012-05-23	MPSKAT00026540	2012-08-08	MPSKAT00080959	2014-08-07	WH_MDL_00039433
Public Records	Mazagran LLC	2013-06-11	MPSKAT00241525	2013-06-13	MPSKAT00027571	2013-11-26	MPSKAT00166475	2014-08-07	MPSKAT00158913
arkowitz Tr. at 24:7-	Michelle Investments LLC	2007-11-15	WH_MDL_00360718	2012-05-10	WH_MDL_00051272	2012-08-08	JHVM_0005618	2014-08-07	MPSKAT00000271
arkowitz Tr. at 229:1-	Mill River Capital Management LLC	2006-05-24	Public Records	2012-05-21	WH_MDL_00051308	2012-08-08	JHVM_0005642	2014-08-07	MPSKAT00168184
elman Tr. at 122:1-5	Next Level LLC	2005-12-06	GUNDERSON00009809	2013-02-08	WH_MDL_00252262	2013-03-07	JHVM_0005408	2014-08-07	MPSKAT00158769
Public Records	Pleasant Lake Productions LLC	2013-06-11	MPSKAT00234859	2013-06-17	MPSKAT00029282	2013-11-26	MPSKAT00166540	2014-08-07	MPSKAT00167959
Public Records	Rajan Investments LLC	2012-07-30	WH_MDL_00218947	2012-08-14	WH_MDL_00051478	2012-11-27	MPSKAT00063541	2014-08-07	MPSKAT00168112
	Raubritter, LLC	2012-10-09	Public Records	2012-08-23	WH_MDL_00051379	2012-11-27	MPSKAT00080801	2014-08-07	MPSKAT00168121
arkowitz Tr. at 24:7-	Remece Investments LLC	2009-11-24	JHVM_0033255	2012-05-21	WH_MDL_00051274	2013-03-07	WH_MDL_00032684	2014-08-07	MPSKAT00158779
arkowitz Tr. at 24:7-	RJM Capital LLC	2007-07-17	WH_MDL_00358608	2013-02-01	WH_MDL_00331778	2013-03-07	MPSKAT00078902	2014-08-07	MPSKAT00158808
elman Tr. at 122:1-5	Spirit on the Water LLC	2011-10-12	Public Records	2013-02-08	WH_MDL_00252923	2013-03-07	WH_MDL_00032664	2014-08-07	MPSKAT00210240
arkowitz Tr. at 24:7-	Tarvos LLC	2013-06-10	JHVM_0020443	2013-06-19	WH_MDL_00253093	2013-11-26	MPSKAT00135722	2014-08-07	MPSKAT00158941
arkowitz Tr. at 229:1-	Traden Investments LLC	2013-01-30	Public Records	2013-02-01	WH_MDL_00051306	2013-03-07	MPSKAT00078882	2014-08-07	MPSKAT00168229
arkowitz Tr. at 24:7-	Xiphias LLC	2007-04-11	WH_MDL_00255254	2012-05-03	WH_MDL_00051276	2012-08-08	MPSKAT00000380	2014-08-07	MPSKAT00000495

## **APPENDIX G**



Plan	Case No.	Participant(s)	Partnership Name	Plan Percentage	Other Partners / Percentage	Partnership Agreement
2321 Capital Pension Plan	19-cv-10713-LAK	Luke McGee	2321 Capital General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00056535
Bowline Management Pension Plan	19-cv-10713-LAK	Luke McGee	Bowline Management General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00061415
California Catalog Company Pension Plan	19-cv-10713-LAK	Daniel Stein	California Catalog General Partnership I	10.00%	Quartet (90%)	MPSKAT00056585
California Catalog Company Pension Plan	19-cv-10713-LAK	Daniel Stein	California Catalog General Partnership II	10.00%	AOI (22.5%); Bernina (22.5%); Ganesha (22.5%); RJM (22.5%)	WH MDL 00140555
Clove Pension Plan	19-cv-10713-LAK	Adam LaRosa	Clove General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00061425
Davin Investments Pension Plan	19-cv-10713-LAK	David Vinyon	Davin Investments General Partnership	10.00%	AOI (22.5%); Bernina (22.5%); Ganesha (22.5%); RJM (22.5%)	WH MDL 00140565
Delvian LLC Pension Plan	19-cv-10713-LAK	Alicia Colodner	Delvian General Partnership I	5.00%	Quartet (95%)	MPSKAT00023949
Delvian LLC Pension Plan	19-cv-10713-LAK	Alicia Colodner	Delvian General Partnership II	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00056658
DFL Investments Pension Plan	19-cv-10713-LAK	David Colodner	DFL Investments General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	WH MDL 00140537
Laegeler Asset Management Pension Plan	19-cv-10713-LAK	Brian & Cindy Laegeler	LAM General Partnership	10.00%	Quartet (90%)	MPSKAT00056698
Lion Advisory Inc. Pension Plan	19-cv-10713-LAK	Luke McGee	Lion Advisory General Partnership I	5.00%	Quartet (95%)	MPSKAT00026442
Lion Advisory Inc. Pension Plan	19-cv-10713-LAK	Luke McGee	Lion Advisory General Partnership II	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00056736
Mill River Capital Management Pension Plan	19-cv-10713-LAK	Adam LaRosa	Mill River Capital Management General Partnership	5.00%	Quartet (95%)	GUNDERSON 00003480
Next Level Pension Plan	19-cv-10713-LAK	Edwin Miller	Next Level General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00056805
Rajan Investments LLC Pension Plan	19-cv-10713-LAK	Thomas Bergerson	Rajan Investments General Partnership I	5.00%	Quartet (95%)	MPSKAT00029558
Rajan Investments LLC Pension Plan	19-cv-10713-LAK	Thomas Bergerson	Rajan Investments General Partnership II	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00056835
Raubritter LLC Pension Plan	18-cv-04833-LAK	Alexander Burns	Raubritter General Partnership I	10.00%	Quartet (95%)	MPSKAT00002816
Raubritter LLC Pension Plan	18-cv-04833-LAK	Alexander Burns	Raubritter General Partnership II	10.00%	AOI (22.5%); Bernina (22.5%); Ganesha (22.5%); RJM (22.5%)	MPSKAT00056875
Spirit On The Water Pension Plan	19-cv-10713-LAK	Edwin Miller	Spirit on the Water General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	MPSKAT00056945
Traden Investments Pension Plan	19-cv-10713-LAK	Adam LaRosa	Traden Investments General Partnership	5.00%	AOI (23.75%); Bernina (23.75%); Ganesha (23.75%); RJM (23.75%)	WH MDL 00140619

## **APPENDIX H**

Plan	Case No.	Damages (DKK)	Damages (USD)	Participant	Relationship	Citation	LLC Name
Aerovane Logistics LLC Roth 401(k) Plan	18-cv-07828-LAK	49,783,00 0.10	7,988,000.00	Robert Klugman	Recruiter	N/A	Aerovane Logistics LLC
Albedo Management LLC Roth 401(k) Plan	19-cv-01785-LAK	68,907,13 8.00	10,426,000.00	Joseph Herman	R. Markowitz's Brother-In-Law	J. Markowitz Tr. at 46:20-23	Albedo Management LLC
Avanix Management LLC Roth 401(k) Plan	19-cv-01867-LAK	68,945,86 3.00	10,432,000.00	Richard Markowitz	Recruiter	R. Markowitz Tr. at 368:14 - 369:13	Avanix Management LLC
Ballast Ventures LLC Roth 401(k) Plan	19-cv-01781-LAK	28,283,53 7.00	4,279,000.00	Joseph Herman	R. Markowitz's Brother-In-Law	J. Markowitz Tr. at 46:20-23	Ballast Ventures LLC
Bareroot Capital Investments LLC Roth 401(k) Plan	19-cv-01783-LAK	28,899,42 9.00	4,373,000.00	David Zelman	J. van Merkensteijn's Friend	D. Zelman Tr. at 20:19-22	Bareroot Capital Investments LLC
Basalt Ventures LLC Roth 401(k) Plan	19-cv-01866-LAK	27,853,52 1.00	4,214,000.00	John van Merkensteijn	Recruiter	J. van Merkensteijn Tr. at 176:3-16, 177:21-23	Basalt Ventures LLC
Battu Holdings LLC Roth 401(k) Plan	19-cv-01794-LAK	69,306,60 3.00	10,487,000.00	David Zelman	J. van Merkensteijn's Friend	D. Zelman Tr. at 20:19-22	Battu Holdings LLC
Cantata Industries LLC Roth 401(k) Plan	19-cv-01798-LAK	48,613,20 9.00	7,356,000.00	David Zelman	J. van Merkensteijn's Friend	D. Zelman Tr. at 20:19-22	Cantata Industries LLC
Cavus Systems LLC Roth 401(k) Plan	19-cv-01869-LAK	30,340,94 9.00	4,591,000.00	Richard Markowitz	Recruiter	R. Markowitz Tr. at 368:14 - 369:13	Cavus Systems LLC



LLC Formation Date	Citation	Plan Formation Date	Citation	First Solo Custodian Equity Purchase	Citation	Final Equity Purchase	Citation
16-Jun-14	KLUGMAN00018046	16-Jul-14	KLUGMAN00040661	7-Aug-14	WH_MDL_00035610	7-Aug-15	KLUGMAN00003104
25-Aug-14	WH_MDL_00028478	2-Oct-14	MBJ_0010780	4-Dec-14	WH_MDL_00008987	7-Aug-15	MPSKAT00008166
16-Jun-14	WH_MDL_00143280	16-Jul-14	WH_MDL_00000001	7-Aug-14	WH_MDL_00030270	7-Aug-15	KLUGMAN00007326
25-Aug-14	WH_MDL_00028507	2-Oct-14	MBJ_0007982	4-Dec-14	WH_MDL_00008991	7-Aug-15	WH_MDL_000011852
16-Jun-14	WH_MDL_00225982	17-Jul-14	MBJ_0000005	7-Aug-14	WH_MDL_00024089	7-Aug-15	MPSKAT00008967
16-Jun-14	JHVM 0001927	22-Jul-14	WH_MDL_00339896	7-Aug-14	WH_MDL_00035630	7-Aug-15	GUNDERS ON00009434
19-Jun-14	WH_MDL_00226291	17-Jul-14	MBJ_0000106	7-Aug-14	WH_MDL_00035646	7-Aug-15	MPSKAT00008246
19-Jun-14	WH_MDL_00226288	17-Jul-14	MBJ_0000208	7-Aug-14	WH_MDL_00035642	7-Aug-15	MPSKAT00008272
16-Jun-14	WH_MDL_00225968	16-Jul-14	WH_MDL_00000144	7-Aug-14	WH_MDL_00035638	7-Aug-15	MPSKAT00008292

Plan	Case No.	Damages (DKK)	Damages (USD)	Participant	Relationship	Citation	LLC Name
Cedar Hill Capital Investments LLC Roth 401(k) Plan	19-cv-01922-LAK	48,926,930.00	7,403,000.00	Edwin Miller	J. van Merkensteijn's Friend	D. Zelman Tr. at 122:1-4	Cedar Hill Capital Investments LLC
Crucible Ventures LLC Roth 401(k) Plan	19-cv-01800-LAK	47,579,533.00	7,199,000.00	Ronald Altbach	J. van Merkensteijn's Friend	R. Altbach Tr. at 27:19-22	Crucible Ventures LLC
Dicot Technologies LLC Roth 401(k) Plan	19-cv-01788-LAK	28,027,173.00	4,241,000.00	David Zelman	J. van Merkensteijn's Friend	D. Zelman Tr. at 20:19-22	Dicot Technologies LLC
Eclouge Industry LLC Roth 401(k) Plan	19-cv-01870-LAK	48,315,325.00	7,310,000.00	Perry Lerner	J. van Merkensteijn's Friend	P. Lerner Tr. at 40:20-23	Eclouge Industry LLC
Edgepoint Capital LLC Roth 401(k) Plan	18-cv-07827-LAK	31,328,375.69	4,922,000.00	Robert Klugman	Recruiter	N/A	Edgepoint Capital LLC
Fairlie Investments LLC Roth 401(k) Plan	19-cv-01791-LAK	29,051,405.00	4,395,000.00	Joseph Herman	R. Markowitz's Brother-In-Law	J. Markowitz Tr. at 46:20-23	Fairlie Investments LLC
First Ascent Worldwide LLC Roth 401(k) Plan	19-cv-01792-LAK	26,816,385.00	4,057,000.00	Perry Lerner	J. van Merkensteijn's Friend	P. Lerner Tr. at 40:20-23	First Ascent Worldwide LLC
Fulcrum Productions LLC Roth 401(k) Plan	19-cv-01928-LAK	26,910,520.00	4,072,000.00	Edwin Miller	J. van Merkensteijn's Friend	D. Zelman Tr. at 122:1-4	Fulcrum Productions LLC
Green Scale Management LLC Roth 401(k) Plan	19-cv-01926-LAK	69,067,941.00	10,451,000.00	Edwin Miller	J. van Merkensteijn's Friend	D. Zelman Tr. at 122:1-4	Green Scale Management LLC
Hadron Industries LLC Roth 401(k) Plan	19-cv-01868-LAK	30,520,158.00	4,618,000.00	Richard Markowitz	Recruiter	R. Markowitz Tr. at	Hadron Industries LLC



LLC Formation Date	Citation	Plan Formation Date	Citation	First Solo Custodian Equity Purchase	Citation	Final Equity Purchase	Citation
16-Jun-14	WH_MDL_0014 3278	18-Jul-14	KF_MDL_13 023	7-Aug-14	WH_MDL_00 035626	7-Aug-15	WH_MDL_00055217
16-Jun-14	WH_MDL_0022 5984	21-Jul-14	KF_MDL_12 720	7-Aug-14	WH_MDL_00 035634	7-Aug-15	MPSKAT0 0008339
19-Jun-14	WH_MDL_0022 6294	17-Jul-14	MBJ_00003 09	7-Aug-14	WH_MDL_00 035658	7-Aug-15	MPSKAT0 0008359
16-Jun-14	WH_MDL_0014 3271	18-Jul-14	WH_MDL_0 0240152 at 171	7-Aug-14	WH_MDL_00 020346	7-Aug-15	MPSKAT0 0008386
16-Jun-14	KLUGMAN0000 4479	16-Jul-14	KLUGMAN0 0041104	7-Aug-14	WH_MDL_00 035614	7-Aug-15	KLUGMAN 00003945
25-Aug-14	WH_MDL_0002 8841	2-Oct-14	MBJ_00078 80	4-Dec-14	WH_MDL_00 008995	7-Aug-15	ELYSIUM- 05094189
16-Jun-14	WH_MDL_0022 5983	18-Jul-14	WH_MDL_0 0012125	7-Aug-14	WH_MDL_00 020350	7-Aug-15	MPSKAT0 0008433
16-Jun-14	WH_MDL_0016 2425	18-Jul-14	KF_MDL_13 124	7-Aug-14	WH_MDL_00 035662	7-Aug-15	KF_MDL_1 2113
16-Jun-14	WH_MDL_0022 5985	18-Jul-14	KF_MDL_12 922	7-Aug-14	WH_MDL_00 035650	7-Aug-15	MPSKAT0 0008487
16-Jun-14	WH_MDL_0011 5036	16-Jul-14	WH_MDL_0 0000247	7-Aug-14	WH_MDL_00 035654	7-Aug-15	WH_MDL_00055934

Plan	Case No.	Damages (DKK)	Damages (USD)	Participant	Relationship	Citation	LLC Name
						368:14 - 369:13	
Headsail Manufacturing LLC Roth 401(k) Plan	18-cv-07824 -LAK	70,639,565.72	11,061,000.00	Robert Klugman	Recruiter	N/A	Headsail Manufacturing LLC
Keystone Technologies LLC Roth 401(k) Plan	19-cv-01929 -LAK	47,936,417.00	7,253,000.00	Edwin Miller	J. van Merkensteijn's Friend	D. Zelman Tr. at 122:1-4	Keystone Technologies LLC
Limelight Global Productions LLC Roth 401(k) Plan	19-cv-01803 -LAK	27,901,401.00	4,221,000.00	Ronald Altbach	J. van Merkensteijn's Friend	R. Altbach Tr. at 27:19-22	Limelight Global Productions LLC
Loggerhead Services LLC Roth 401(k) Plan	19-cv-01806 -LAK	68,808,367.00	10,411,000.00	Perry Lerner	J. van Merkensteijn's Friend	P. Lerner Tr. at 40:20-23	Loggerhead Services LLC
Monomer Industries LLC Roth 401(k) Plan	19-cv-01801 -LAK	49,738,020.00	7,526,000.00	Robin Jones	R. Markowitz's Sister	J. Markowitz Tr. at 48:13-15	Monomer Industries LLC
Omineca Pension Plan	19-cv-01894 -LAK	90,528,784.00	13,698,000.00	John van Merkensteijn	Recruiter	J. van Merkensteijn Tr. at 176:3-16, 177:21-23	Omineca LLC
PAB Facilities Global LLC Roth 401(k) Plan	19-cv-01808 -LAK	1,486,300.00	224,000.00	Perry Lerner	J. van Merkensteijn's Friend	P. Lerner Tr. at 40:20-23	PAB Facilities Global LLC
Pinax Holdings LLC Roth 401(k) Plan	19-cv-01810 -LAK	29,131,518.00	4,408,000.00	Robin Jones	R. Markowitz's Sister	J. Markowitz Tr. at 48:13-15	Pinax Holdings LLC
Plumrose Industries LLC Roth 401(k) Plan	19-cv-01809 -LAK	48,047,199.00	7,270,000.00	Ronald Altbach	J. van Merkensteijn's Friend	R. Altbach Tr. at 27:19-22	Plumrose Industries LLC

LLC Formation Date	Citation	Plan Formation Date	Citation	First Solo Custodian Equity Purchase	Citation	Final Equity Purchase	Citation
16-Jun-14	WH_MDL_0034 0989	16-Jul-14	KLUGMAN0 0041003	7-Aug-14	WH_MDL_00 035618	7-Aug-15	KLUGMAN 00005343
16-Jun-14	WH_MDL_0014 3279	18-Jul-14	KF_MDL_13 225	7-Aug-14	WH_MDL_00 035666	7-Aug-15	MPSKAT0 0008594
16-Jun-14	WH_MDL_0014 3277	21-Jul-14	KF_MDL_12 619	7-Aug-14	WH_MDL_00 035702	7-Aug-15	MPSKAT0 0008540
16-Jun-14	WH_MDL_0002 9041	18-Jul-14	WH_MDL_0 0012226	7-Aug-14	WH_MDL_00 020366	7-Aug-15	MPSKAT0 0008614
25-Aug-14	WH_MDL_0002 9045	2-Oct-14	MBJ_00106 30	4-Dec-14	WH_MDL_00 008999	7-Aug-15	MBJ_0027 529
7-Feb-14	WH_MDL_0014 3366	7-Feb-14	WH_MDL_0 0208969 at 9053; JHVM_0026 064	7-Aug-14	JHVM_00036 85	7-Aug-15	JHVM_000 5764
16-Jun-14	WH_MDL_0002 9100	18-Jul-14	WH_MDL_0 0012328	7-Aug-14	WH_MDL_00 020358	7-Aug-15	MPSKAT0 0009048
25-Aug-14	WH_MDL_0002 9156	2-Oct-14	MBJ_00081 31	4-Dec-14	WH_MDL_00 009003	7-Aug-15	MPSKAT0 0009074
16-Jun-14	WH_MDL_0014 3276	21-Jul-14	KF_MDL_12 821	7-Aug-14	WH_MDL_00 035670	7-Aug-15	MPSKAT0 0008687



Plan	Case No.	Damages (DKK)	Damages (USD)	Participant	Relationship	Citation	LLC Name
Roadcraft Technologies LLC Roth 401(k) Plan	19-cv-01812-LAK	67,971,029.00	10,285,000.00	Ronald Altbach	J. van Merkensteijn's Friend	R. Altbach Tr. at 27:19-22	Roadcraft Technologies LLC
Routt Capital Pension Plan	19-cv-01896-LAK	65,585,864.00	9,924,000.00	Richard Markowitz	Recruiter	R. Markowitz Tr. at 368:14 - 369:13	Routt Capital LLC
Starfish Capital Management LLC Roth 401(k) Plan	19-cv-01871-LAK	1,436,630.00	217,000.00	John van Merkensteijn	Recruiter	J. van Merkensteijn Tr. at 176:3-16, 177:21-23	Starfish Capital Management LLC
Sternway Logistics LLC Roth 401(k) Plan	19-cv-01813-LAK	28,790,461.00	4,356,000.00	Robin Jones	R. Markowitz's Sister	J. Markowitz Tr. at 48:13-15	Sternway Logistics LLC (NY)
The Random Holdings 401(k) Plan	18-cv-07829-LAK	29,484,406.78	4,728,000.00	Robert Klugman	Recruiter	N/A	N/A - sponsored by R. Klugman in his individual capacity
The Stor Capital Consulting LLC 401(k) Plan	18-cv-04434-LAK	26,951,956.45	4,319,000.00	Robert Klugman	Recruiter	N/A	Stor Capital Consulting LLC
Trailing Edge Productions LLC Roth 401(k) Plan	19-cv-01815-LAK	28,206,357.00	4,268,000.00	Perry Lerner	J. van Merkensteijn's Friend	P. Lerner Tr. at 40:20-23	Trailing Edge Productions LLC
True Wind Investments LLC Roth 401(k) Plan	19-cv-01818-LAK	29,333,040.00	4,438,000.00	Ronald Altbach	J. van Merkensteijn's Friend	R. Altbach Tr. at 27:19-22	True Wind Investments LLC
Tumba Systems LLC Roth 401(k) Plan	19-cv-01931-LAK	28,217,450.00	4,269,000.00	Edwin Miller	J. van Merkensteijn's Friend	D. Zelman Tr. at 122:1-4	Tumba Systems LLC

LLC Formation Date	Citation	Plan Formation Date	Citation	First Solo Custodian Equity Purchase	Citation	Final Equity Purchase	Citation
16-Jun-14	WH_MDL_0002 9159	21-Jul-14	WH_MDL_0 0024858	7-Aug-14	WH_MDL_00 020362	7-Aug-15	MPSKAT0 0008759
10-Feb-14	WH_MDL_0011 5030	19-Feb-14	WH_MDL_0 0208005	7-Aug-14	WH_MDL_00 035694	7-Aug-15	MPSKAT0 0008126
16-Jun-14	WH_MDL_0014 3282	22-Jul-14	WH_MDL_0 0339761	7-Aug-14	WH_MDL_00 035678	7-Aug-14	WH_MDL_ 00035678
25-Aug-14	WH_MDL_0002 9214	2-Oct-14	WH_MDL_0 0008656	4-Dec-14	WH_MDL_00 009007	7-Aug-15	MPSKAT0 0008812
N/A	N/A	14-May-14	KLUGMAN0 0004655	7-Aug-14	WH_MDL_00 035622	7-Aug-15	KLUGMAN 00001327
17-Dec-08	KLUGMAN0001 1626; KLUGMAN0002 6201	14-May-14	MBJ_STOR- 0004699	7-Aug-14	WH_MDL_00 312769	7-Aug-15	MBJ_STO R-0002502
16-Jun-14	WH_MDL_0014 3272	18-Jul-14	WH_MDL_0 0012429	7-Aug-14	WH_MDL_00 020354	7-Aug-15	MPSKAT0 0008839
16-Jun-14	WH_MDL_0014 3275	21-Jul-14	MBJ_00109 76	7-Aug-14	WH_MDL_00 035686	7-Aug-15	MPSKAT0 0008866
16-Jun-14	WH_MDL_0012 7000	18-Jul-14	KF_MDL_13 326	7-Aug-14	WH_MDL_00 035698	7-Aug-15	MPSKAT0 0008893

Plan	Case No.	Damages (DKK)	Damages (USD)	Participant	Relationship	Citation	LLC Name
Vanderlee Technologies Pension Plan	19-cv-01918-LAK	96,371,922.00	14,582,000.00	David Zelman	J. van Merkensteijn's Friend	D. Zelman Tr. at 20:19-22	Vanderlee Technologies LLC
Voojo Productions LLC Roth 401(k) Plan	19-cv-01873-LAK	48,525,813.00	7,342,000.00	John van Merkensteijn	Recruiter	J. van Merkensteijn Tr. at 176:3-16, 177:21-23	Voojo Productions LLC

LLC Formation Date	Citation	Plan Formation Date	Citation	First Solo Custodian Equity Purchase	Citation	Final Equity Purchase	Citation
13-Feb-13	WH_MDL_0014 4094	Unknown	JHVM_0008 757	7-Aug-14	WH_MDL_00 035682	7-Aug-15	MPSKAT0 0008920
16-Jun-14	WH_MDL_0014 3283	22-Jul-14	WH_MDL_0 0340071	7-Aug-14	WH_MDL_00 035674	7-Aug-15	JHVM_000 3696

# **APPENDIX I**



Plan	Case No.	Participant	Partnership Name	Plan Partner 1	Partner 1 Percentage	Plan Partner 2	Partner 2 Percentage	Plan Percentage	Partnership Agreement(s)
Albedo Management LLC Roth 401 (K) Plan	19-cv-01785	Joseph Herman	Albedo Management General Partnership	Routt Capital Trust (Richard Markowitz) changed to Avanix Management LLC (Richard Markowitz)	63.33%	RAK Investment Trust (Robert Klugman)	31.67%	5.00%	WH MDL 00008217; KLUGMAN00060004
Ballast Ventures LLC Roth 401(K) Plan	19-cv-01781	Joseph Herman	Ballast Ventures General Partnership	Routt Capital Trust (Richard Markowitz) changed to Cavus Systems LLC (Richard Markowitz)	63.33%	RAK Investment Trust (Robert Klugman)	31.67%	5.00%	WH MDL 00008227; KLUGMAN00060014
Bareroot Capital Investments LLC Roth 401(K) Plan	19-cv-01783	David Zeiman	Bareroot Capital Investments General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00029366
Battu Holdings LLC Roth 401K Plan	19-cv-01794	David Zeiman	Battu Holdings General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	MBJ STOR-0002765
Canata Industries LLC Roth 401 (K) Plan	19-cv-01798	David Zeiman	Canata Industries General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13708
Cedar Hill Capital Investments LLC Roth 401(K) Plan	19-cv-01922	Edwin Miller	Cedar Hill Capital Investments General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 11480
Crucible Ventures LLC Roth 401(K) Plan	19-cv-01800	Ronald Altbach	Crucible Ventures General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13662
Dicot Technologies LLC Roth 401(K) Plan	19-cv-01788	David Zeiman	Dicot Technologies General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13718
Eclouge Industry LLC Roth 401(K) Plan	19-cv-01870	Perry Lerner	Eclouge Industry General Partnership	Routt Capital Trust (Richard Markowitz) changed to Haddon Industries LLC (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00012540
Fairlie Investments LLC Roth 401(K) Plan	19-cv-01791	Joseph Herman	Fairlie Investments General Partnership	Routt Capital Trust (Richard Markowitz)	63.33%	RAK Investment Trust (Robert Klugman)	31.67%	5.00%	WH MDL 00008237; KLUGMAN00058170
First Ascent Worldwide LLC Roth 401 (K) Plan	19-cv-01792	Perry Lerner	First Ascent Worldwide General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00012555
Fulcrum Productions LLC Roth 401 (K) Plan	19-cv-01928	Edwin Miller	Fulcrum Productions General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 11490
Green Scale Management LLC Roth 401 (K) Plan	19-cv-01926	Edwin Miller	Green Scale Management General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 00964
Keystone Technologies LLC Roth 401(K) Plan	19-cv-01929	Edwin Miller	Keystone Technologies General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	MBJ 0037511
Limelight Global Productions LLC Roth 401 (K) Plan	19-cv-01803	Ronald Altbach	Limelight Global Productions General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13674
Loggerhead Services LLC Roth 401K Plan	19-cv-01806	Perry Lerner	Loggerhead Services General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00012567
Monomer Industries LLC Roth 401 (K) Plan	19-cv-01801	Robin Jones	Monomer Industries General Partnership	Omineca Trust (John van Merkensteijn)	63.33%	RAK Investment Trust (Robert Klugman)	31.67%	5.00%	WH MDL 00029377
PAB Facilities Global LLC Roth 401(K) Plan	19-cv-01808	Perry Lerner	PAB Facilities Global General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00012587
Pinax Holdings LLC Roth 401(K) Plan	19-cv-01810	Robin Jones	Pinax Holdings General Partnership	Omineca Trust (John van Merkensteijn)	63.33%	RAK Investment Trust (Robert Klugman)	31.67%	5.00%	WH MDL 00029389
Plumrose Industries LLC Roth 401K Plan	19-cv-01809	Ronald Altbach	Plumrose Industries General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13685
Roadcraft Technologies LLC Roth 401(K) Plan	19-cv-01812	Ronald Altbach	Roadcraft Technologies General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00029401
Sternway Logistics LLC Roth 401(K) Plan	19-cv-01813	Robin Jones	Sternway Logistics General Partnership	Omineca Trust (John van Merkensteijn)	63.33%	RAK Investment Trust (Robert Klugman)	31.67%	5.00%	WH MDL 00029420
Trailing Edge Productions LLC Roth 401(K) Plan	19-cv-01815	Perry Lerner	Trailing Edge Productions General Partnership	Routt Capital Trust (Richard Markowitz)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	WH MDL 00012603
True Wind Investments LLC Roth 401(K) Plan	19-cv-01818	Ronald Altbach	True Wind Investments General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13696
Tumba Systems LLC Roth 401(K) Plan	19-cv-01931	Edwin Miller	Tumba Systems General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 00954
Vanderlee Technologies Pension Plan	19-cv-01918	David Zeiman	Vanderlee Technologies General Partnership	Omineca Trust (John van Merkensteijn)	70.00%	RAK Investment Trust (Robert Klugman)	25.00%	5.00%	KF MDL 13728

## **APPENDIX J**

Plan	Docket No.	Damages (DKK)	Damages (USD)	Submissions to SKAT	Participant	Relationship	Citation	LLC Name	LLC Formation Date	Citation	Plan or (if noted) Trust Formation Date	Citation	First Equity Purchase Date	Citation	Last Equity Purchase Date	Citation
ackview Solo 401(k) Plan	18-cv-04900-LAK	36,780,544.11	5,722,000.00	SKAT_MDL_001_036592; SKAT_MDL_001_040056; SKAT_MDL_001_040086	Sean Patrick Driscoll	Tradition Securities Employee	S. Driscoll Tr. 17 5 13	ackview, LLC	2013-08-16	Public Records	2013-09-17 (Trust)	ACKVIEW000000208	2013-11-26	ELYSIUM-02508339; ELYSIUM-02510573	2014-08-07	ACKVIEW0000000082
Blackrain Pegasus LLC Solo 401(k) Plan	18-cv-10119-LAK	35,495,780.09	5,558,000.00	SKAT_MDL_001_039809; SKAT_MDL_001_039838	Monica Bradley	Doston Bradley's Sister	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Blackrain Pegasus LLC	2013-08-14	BLACKRAIN00000323; BLACKRAIN00000325	2013-09-30	BLACKRAIN00000349	2013-11-26	ELYSIUM-02508571; ELYSIUM-02510431	2014-11-18	ELYSIUM-03539105
CSCC Capital Pension Plan	18-cv-09669-LAK	48,988,410.99	7,850,000.00	SKAT_MDL_001_036318	Scott Shapiro	Brother's Friend	D. Bradley Tr. 413 23-414 24	CSCC Capital LLC	2014-10-14	CSCCAP00000544	2014-10-28	CSCCCAP00000534	2014-11-27	CSCCCAP00000183	2015-08-07	CSCCCAP00000202
Delgado Fox LLC Solo 401(k) Plan	18-cv-10125-LAK	35,876,907.28	5,617,000.00	SKAT_MDL_001_039666; SKAT_MDL_001_039694	Bobbie Shelton Bradley	Doston Bradley's Mother	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Delgado Fox LLC	2013-08-14	DELGADO00000275; DELGADO00000277	2013-09-30 (Trust)	DELGADO00000254	2013-11-26	ELYSIUM-02509338; ELYSIUM-02510583	2014-11-18	ELYSIUM-03539103
FiftyEightSixty LLC Solo 401(k) Plan	18-cv-10073-LAK	34,797,977.88	5,467,000.00	SKAT_MDL_001_040151; SKAT_MDL_001_040179	Danielle Taglianetti	Matthew Tucchi's Ex Wife	M. Tucchi Tr. 114 16-19	FiftyEightSixty LLC	2013-08-22	Public Records	2013-10-25	FIFTYEIGHTSIXTY0000061	2013-11-26	ELYSIUM-02508738; ELYSIUM-02510412	2014-11-18	ELYSIUM-03539130
Gyos 23 LLC Solo 401(k) Plan	18-cv-10122-LAK	34,785,245.28	5,447,000.00	SKAT_MDL_001_039523; SKAT_MDL_001_039532	Doston Bradley Sr.	Doston Bradley's Father	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Gyos 23 LLC	2013-08-14	GYOS00000248; GYOS00000250	2013-09-30	GYOS00000286	2013-11-26	ELYSIUM-02508786; ELYSIUM-02510357	2014-11-18	ELYSIUM-03539166
JML Capital LLC 401(k) Plan	18-cv-10092-LAK	1,236,152.74	193,000.00	SKAT_MDL_001_037757	John LaChance	Jonathan Godson	J. LaChance Tr. 33 1-24	JML Capital LLC	2014-07-17	JMLCAP00000091	2014-07-25	JMLCAP00000131	2014-08-07	JMLCAP00000041	2014-08-07	JMLCAP00000041
Natoli Management Pension Plan	18-cv-10093-LAK	1,254,148.11	196,000.00	SKAT_MDL_001_037913	Vincent James Natoli	Joined through Jonathan Godson	R. Lehman Tr. 335 20-25	Natoli Management LLC	Missing	Missing	Missing	Missing	2014-08-07	NATOLIMNG00000181	2014-08-07	NATOLIMNG00000181
Nova Fonta Trading LLC 401(k) Plan	18-cv-10094-LAK	1,276,053.34	199,000.00	SKAT_MDL_001_038013	Natoli	Joined through Jonathan Godson	R. Lehman Tr. 335 20-25	Nova Fonta Trading LLC	Missing	VERGAR000000023 (date refers to when operating agreement was entered into)	2014-07-28	NOVAFONTA00000047	2014-08-07	ELYSIUM-03294222	2014-08-07	ELYSIUM-03294222
NYCATX LLC Solo 401(k) Plan	18-cv-04898-LAK	35,486,310.77	5,521,000.00	SKAT_MDL_001_039953; SKAT_MDL_001_039962	Carl Andrew Vergari	Tradition Securities Employee	C. Vergari Tr. 18 9 19 23	NYCATX LLC	2013-08-21	(info)	2013-09-26	NYCATAX00000282	2013-11-26	ELYSIUM-02508758; ELYSIUM-02510549	2014-08-07	NYCATAX00000107
OneZeroFive LLC Solo 401(k) Plan	18-cv-10080-LAK	34,832,122.96	5,676,000.00	SKAT_MDL_001_039236; SKAT_MDL_001_039264	Matthew Tucchi	Recruiter	M. Tucchi Tr. 114 20-118 17	OneZeroFive LLC	2013-08-13	ONEZEROFIVE00000319	2013-10-25	ONEZEROFIVE00000488	2013-11-26	ELYSIUM-02508357; ELYSIUM-02510544	2014-08-07	ONEZEROFIVE000002592
Pegasus Fox 23 LLC Solo 401(k) Plan	18-cv-10126-LAK	37,329,941.02	5,845,000.00	SKAT_MDL_001_039379	Doston Bradley	Recruiter	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Pegasus Fox 23 LLC	2013-08-14	PEGFOX00000261	2013-08-26	PEGFOX00000295	2013-11-26	ELYSIUM-03539123	2014-11-18	ELYSIUM-03539123
Sanford Villa Pension Plan	18-cv-04767-LAK	4,186,315.96	657,000.00	SKAT_MDL_001_035423	Roger Lehman	Recruiter	R. Lehman Tr. 413 23-414 24	Sanford Villa Capital LLC	7/17/2014	SANFVIL00000458	2014-07-23	SANFVIL00000493	2014-08-07	ELYSIUM-03539123	2014-12-04	SANFVIL00000199
The 78 Yorktown Pension Plan	18-cv-09565-LAK	26,084,705.55	4,183,000.00	SKAT_MDL_001_00086471	Patrick	Brother's Friend	413 23-414 24	Street LLC	2014-11-20	78YORK00000306	(Trust)	78YORK00000510	2015-02-25	ELYSIUM-03539123	2015-08-07	78YORK00000060
The Aria Pension Plan	18-cv-05147-LAK	27,489,386.20	4,304,000.00	SKAT_MDL_001_014786	Gavin Crescenzo	Recruiter	G. Crescenzo Tr. 41 21-24	Aria Capital LLC	2014-12-09	ARIA00000323	2014-12-19	ARIA00000328	2015-02-25	ELYSIUM-03539123	2015-08-07	ARIA00000089
The Aston Advisors LLC 401(k) Plan	18-cv-04770-LAK	31,360,752.78	4,909,000.00	SKAT_MDL_001_0008736	Roger Lehman	Recruiter	R. Lehman Tr. 413 23-414 24	Aston Advisors LLC	2014-07-17	ASTON00000440	(Trust)	ASTON00000466	2014-08-07	ELYSIUM-03539123	2015-08-07	ASTON00000175
The Atlantic DHR 401(k) Plan	18-cv-04430-LAK	45,960,066.43	7,365,000.00	SKAT_MDL_001_036576	Joanne Bradley	Doston Bradley's Wife	D. Bradley Tr. 89 17-90 6, 123 8 124 7	India Atlantic LLC	2014-11-24	ATLDH00000315	2014-12-10	ATLDH00000363	2015-02-25	ELYSIUM-03539123	2015-08-07	ATLDH00000109
The Balmoral Management LLC 401(k) Pension Plan	18-cv-10067-LAK	33,170,063.29	5,192,000.00	SKAT_MDL_001_036910	John LaChance	Joined through Jonathan Godson	J. LaChance Tr. 33 1-24	Balmoral Management LLC	2014-01-14	BALMORAL00000203	2014-02-06 (Trust)	BALMORAL00000380	2014-02-26	ELYSIUM-03539123	2014-08-07	BALMORAL00000057
The Beech Tree Partners 401(k) Plan	18-cv-10069-LAK	71,134,822.84	11,176,000.00	SKAT_MDL_001_00088212	Danielle Tucchi	Matthew Tucchi's Ex Wife	M. Tucchi Tr. 114 16-19	Beech Tree Partners LLC	2014-08-29	BEECHTREE00000356	2014-09-30	BEECHTREE00000411; BEECHTREE00000459	2014-11-27	ELYSIUM-03539123	2015-08-07	BEECHTREE00000107
The Belforte Pension Plan	18-cv-05150-LAK	67,515,881.97	10,572,000.00	SKAT_MDL_001_00086366	Gavin Crescenzo	Recruiter	G. Crescenzo Tr. 41 21-24	Belforte Capital LLC	2014-11-10	BELFORTE00000282	2014-12-03	BELFORTE00000304	2015-02-25	ELYSIUM-03539123	2015-08-07	BELFORTE00000076
The Bella Consultants Pension Plan	18-cv-10136-LAK	26,710,966.86	4,286,000.00	SKAT_MDL_001_00085332	Anthony Miles Sinclair	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	Bella Consultants LLC	2014-11-06	BELLA00000302	2014-11-25	BELLA00000356; BLACKBIRD00000323;	2015-02-25	ELYSIUM-03539123	2015-08-07	BELLA00000073
The Blackbird 401(k) Plan	18-cv-10070-LAK	46,318,154.74	7,277,000.00	SKAT_MDL_001_00086807	Danielle Tucchi	Matthew Tucchi's Ex Wife	M. Tucchi Tr. 114 16-19	Blackbird Associates LLC	2014-11-21	BLACKBIRD00000280	2014-12-03	BLACKBIRD00000369; BLACKBIRD00000425	2015-02-25	ELYSIUM-03539123	2015-08-07	BLACKBIRD00000089
The Bradley London Pension Plan	18-cv-04047-LAK	69,217,447.21	11,135,000.00	SKAT_MDL_001_00090961	Doston Bradley	Recruiter	D. Bradley Tr. 89 17-90 6, 123 8 124 7	London Rocco LLC	2014-09-03	BRADLOND00000425	2014-09-26	BRADLOND00000394	2014-11-27	ELYSIUM-03539123	2015-08-07	BRADLOND00000137
The Bravos Advisors 401(k) Plan	18-cv-05151-LAK	26,780,669.97	4,193,000.00	SKAT_MDL_001_00084414	Bradley Crescenzo	Gavin Crescenzo's Brother	G. Crescenzo Tr. 41 21-24	Bravos Advisors LLC	2014-12-10	BRAVOS00000286	2014-12-19	BRAVOS00000309	2015-02-25	ELYSIUM-03539123	2015-08-07	BRAVOS00000083
The Busby Black 401(k) Plan	18-cv-04522-LAK	26,502,408.17	4,191,000.00	SKAT_MDL_001_00084127	Monica Bradley	Doston Bradley's Sister	D. Bradley Tr. 89 17-90 6, 123 8 124 7	India Black LLC	2014-11-24	BUSBLK00000328	2014-12-10	BUSBLK00000568	2015-02-25	ELYSIUM-03539123	2015-08-07	BUSBLK00000104

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The Cambridge Town Line Pension Plan	18-cv-09570-LAK	67,731,272.20	10,902,000.00	SKAT_MDL_001_00084520	Matthew D Patrick	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24 D. Bradley Tr.	Cambridge Town Line LLC	2014-11-20	CAMBTOWN00000329	2014-12-04	CAMBTOWN00000388	2015-02-25	CAMBTOWN00000001	2015-08-07	CAMBTOWN000000109
The Canada Rock LLC 401(k) Plan	18-cv-04531-LAK	46,713,437.97	7,387,000.00	SKAT_MDL_001_00085671	Monica Bradley	Doston Bradley's Sister	89 17-90 6, 123 8 124 7	Canada Rock LLC	2014-11-24	CANROCK00000285	2014-12-10	CANROCK00000304	2015-02-25	CANROCK00000089	2015-08-07	CANROCK000000089
The Cardinal Consulting Pension Plan	18-cv-10028-LAK	25,810,868.69	4,088,000.00	SKAT_MDL_001_00088753	Francine Taglianetti	Matthew Tucci's Mother-in-Law	M. Tucci Tr. 117 1 5	Cardinal Consulting LLC	2014-11-21	CARDINAL00000424	2014-12-03	CARDINAL00000287; CARDINAL00000333; CARDINAL00000389	2015-02-25	CARDINAL00000067	2015-08-07	CARDINAL00000067
The Chambers Property Management 401(k) Plan	18-cv-10071-LAK	28,408,022.94	4,463,000.00	SKAT_MDL_001_005911	Jeffrey C Chambers	Matthew Tucci's Brother-in-Law	M. Tucci Tr. 117 23-24	Chambers Property Management LLC	2014-08-29	CHAMBRPO00000445	2014-10-03	CHAMBRPO00000308; CHAMBRPO00000354; CHAMBRPO00000402	2014-11-27	CHAMBRPO000008	2015-08-07	CHAMBRPO00000100
The Costello Advisors Pension Plan	18-cv-05158-LAK	27,167,553.49	4,254,000.00	SKAT_MDL_001_00085151	Gavin Crescenzo		G. Crescenzo Tr. 41 21-24	Costello Advisors LLC	2014-11-07	COSTELLO00000318	2014-12-03	COSTELLO00000338	2015-02-25	COSTELLO00000092	2015-08-07	COSTELLO00000092
The Crow Associates Pension Plan	18-cv-10031-LAK	66,346,883.19	10,673,000.00	SKAT_MDL_001_012682	Matthew Tucci	Recruiter	M. Tucci Tr. 114 20-118 17	Crow Associates LLC	2014-11-21	CROW00000248	2014-12-03	CROW00000282	2015-02-25	CROW00000036	2015-08-07	CROW00000036
The Diamond Scott Capital Pension Plan	18-cv-09587-LAK	28,561,199.57	4,595,000.00	SKAT_MDL_001_013218	Scott Shapiro	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	Diamond Scott Capital LLC	2014-10-14	DIAMSCOT00000594	10/28/2014 (Trust)	DIAMSCOT00000551	2014-11-27	DIAMSCOT0000096	2015-08-07	DIAMSCOT000000184
The Dink 14 LLC 401(k) Plan	18-cv-10091-LAK	33,437,230.30	5,449,000.00	SKAT_MDL_001_036964	Vincent James Natoli	Joined through Jonathan Godson	R. Lehman Tr. 335 20-25	Dink14 LLC	2014-01-15	DINK14LCO0000228	2014-01-15 (Trust)	DINK14LCO0000207	2014-02-26	ELYSUM-02789554	2014-11-18	ELYSUM-03539308
The DMR Pension Plan	18-cv-04049-LAK	49,974,567.55	8,039,000.00	SKAT_MDL_001_00087013	Doston Bradley	Recruiter	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Miami Rocco LLC	2014-09-03	DMR00000349	2014-09-26	DMR00000369; DMR00000506	2014-11-27	DMR00001153	2015-08-07	DMR00000116
The Dosmon BLY Pension Plan	18-cv-05045-LAK	26,337,572.02	4,124,000.00	SKAT_MDL_001_00086646	Joanne Bradley	Doston Bradley's Wife	89 17-90 6, 123 8 124 7	Texas India LLC	2014-11-24	DOSMBLY00000304	2014-12-10	DOSMBLY00000323	2015-02-25	DOSMBLY0000085	2015-08-07	DOSMBLY00000085
The Egret Associates LLC 401(k) Plan	18-cv-10030-LAK	25,530,887.55	4,108,000.00	SKAT_MDL_001_021770	Hayden Gull	Matthew Tucci's Stepson	M. Tucci Tr. 117 9 11	Egret Associates LLC	2014-11-21	EGRET00000281	2014-12-03	EGRET00000417	2015-02-25	EGRET00000049	2015-08-07	EGRET00000049
The Eskin Pension Plan	18-cv-05164-LAK	46,857,263.32	7,337,000.00	SKAT_MDL_001_00085776	Cynthia Crescenzo	Gavin Crescenzo's Mother	G. Crescenzo Tr. 41 21-24	Eskin Management LLC	2014-12-17	ESKINO0000285	2014-12-31	ESKINO0000349	2015-02-25	ESKINO0000098	2015-08-07	ESKINO0000098
The Everything Clean LLC 401(k) Plan	18-cv-10063-LAK	29,070,165.58	4,658,000.00	SKAT_MDL_001_035780	Jodie Rockafellow	Danielle Tucci's friend	M. Tucci Tr. 117 25-118 2	Everything Clean LLC	2014-08-29	EVRYCLEAN00000353	2014-10-03	EVRYCLEAN00000409; EVRYCLEAN00000452	2014-11-27	EVRYCLEAN0000009	2015-08-07	EVRYCLEAN00000115
The Fieldcrest Pension Plan	18-cv-05180-LAK	26,014,756.04	4,073,000.00	SKAT_MDL_001_00083690	Cynthia Crescenzo	Gavin Crescenzo's Mother	G. Crescenzo Tr. 41 21-24	Fieldcrest Advisors LLC	2014-12-18	FIELDCREST00000295	2014-12-31	FIELDCREST00000358	2015-02-25	FIELDCREST0000008	2015-08-07	FIELDCREST00000086
The FWC Capital LLC Pension Plan	18-cv-10098-LAK	70,930,261.03	11,411,000.00	SKAT_MDL_001_00082801	Roger Lehman	Recruiter	R. Lehman Tr. 413 23-414 24	The FWC Capital LLC	2014-10-13	FWCCAP00000564	2014-10-22	FWCCAP00000536	2014-11-27	FWCCAP00001033	2015-08-07	FWCCAP00000194
The Green Group Site Pension Plan	18-cv-10134-LAK	67,297,749.10	10,832,000.00	SKAT_MDL_001_00083905	Anthony Miles Sinclair	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	The Green Group Site LLC	2014-11-05	GREENGS00000334	2014-11-18	GREENGS00000329	2015-02-25	GREENGS00000103	2015-08-07	GREENGS00000103
The Hawk Group Pension Plan	18-cv-10074-LAK	26,039,273.63	4,091,000.00	SKAT_MDL_001_036459	Matthew Tucci	Recruiter	M. Tucci Tr. 114 20-118 17	Hawk Associates LLC	Nov. 2014	HAWK00000276; HAWK00000310	2014-12-03	HAWK00000311	2015-03-09	HAWK00000073	2015-08-07	HAWK00000073
The Heron Advisors Pension Plan	18-cv-10032-LAK	46,535,616.03	7,488,500.00	SKAT_MDL_001_013024	Hayden Gull	Matthew Tucci's Stepson	M. Tucci Tr. 117 9 11	Heron Advisors LLC	2014-11-21	HERON00000261	2014-12-03	HERON00000349; HERON00000405	2015-02-25	HERON00000067	2015-08-07	HERON00000067
The Hibiscus Partners LLC 401(k) Plan	18-cv-10076-LAK	48,432,716.63	7,609,000.00	SKAT_MDL_001_00089740	Danielle Tucci	Matthew Tucci's Ex Wife	M. Tucci Tr. 114 16-19	Hibiscus Partners LLC	2014-08-29	HIBISCUS00000424	2014-09-26	HIBISCUS00000426	2014-11-27	HIBISCUS00000089	2015-08-07	HIBISCUS00000108
The Hoboken Advisors LLC 401(k) Plan	18-cv-10035-LAK	49,570,384.17	7,974,000.00	SKAT_MDL_001_00089617	Stacey Lapis	Matthew Tucci's Brother's Girlfriend	M. Tucci Tr. 118 4 5	Hoboken Advisors LLC	2014-08-29	HOBOKEN00000324	2014-10-03	HOBOKEN00000191; HOBOKEN00000240; HOBOKEN0000283	2014-11-27	HOBOKEN00000905	2015-08-07	HOBOKEN00000122
The Hotel Fromance Pension Plan	18-cv-09588-LAK	48,073,959.43	7,734,000.00	SKAT_MDL_001_00086580	Matthew D Patrick	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	Hotel Fromance LLC	2014-11-20	HOTFROM00000465	2014-12-04	HOTFROM00000330	2015-02-25	HOTFROM00000119	2015-08-07	HOTFROM00000119
The Houston Rocco LLC 401(k) Plan	18-cv-04050-LAK	71,875,085.27	11,561,000.00	SKAT_MDL_001_00085881	Doston Bradley	Recruiter	89 17-90 6, 123 8 124 7	Houston Rocco LLC	2014-09-03	HOUSTROCC00000425	2014-09-26	HOUSTROCC00000396	2014-11-27	HOUSTROCC00000114	2015-08-07	HOUSTROCC00000130
The India Bombay LLC 401(k) Pension Plan	18-cv-05057-LAK	26,421,152.86	4,137,000.00	SKAT_MDL_001_00083560	Joanne Bradley	Doston Bradley's Wife	D. Bradley Tr. 89 17-90 6, 123 8 124 7	India Bombay LLC	2014-11-24	INDBOMB00000314	2014-12-10	INDBOMB00000547	2015-02-25	INDBOMB00000109	2015-08-07	INDBOMB00000109
The ISDB Pension Plan	18-cv-04536-LAK	27,085,142.50	4,283,000.00	SKAT_MDL_001_019662	Monica Bradley	Doston Bradley's Sister	89 17-90 6, 123 8 124 7	India Shanghai LLC	2014-11-24	ISDB00000352	2014-12-10	ISDB00000590	2015-02-25	ISDB00000123	2015-08-07	ISDB00000123
The Jayfran Blue Pension Plan	18-cv-10036-LAK	26,013,436.82	4,186,000.00	SKAT_MDL_001_00087140	Francine Taglianetti	Matthew Tucci's Mother-in-Law	M. Tucci Tr. 117 1 5	Blue Bay Associates LLC	2014-11-21	JAYFRAN00000274	2014-12-03	JAYFRAN00000307; JAYFRAN00000353; JAYFRAN00000409	2015-02-25	JAYFRAN00000039	2015-08-07	JAYFRAN00000039

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The Joanne E. Bradley Solo 401(k) Plan	18-cv-10124-LAK	32,660,029.07	5,114,000.00	SKAT MDL 001_040352	Joanne Bradley	Doston Bradley's Wife	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Rocco India One LLC	2013-11-07	JEBRADLEY00000359; JEBRADLEY00000361	2013-12-20	JEBRADLEY00000183; JTHealth0000078; JTHealth00000321; JTHealth00000357	2014-02-26	JEBRADLEY00000071	2014-08-07	JEBRADLEY00000071
The JT Health Consulting LLC 401(k) Plan	18-cv-10039-LAK	49,902,633.96	8,032,000.00	SKAT MDL 001_00084232	Jana Taglianetti	Danielle Tucci's Cousin	M. Tucci Tr. 117 19-22	JT Health Consulting LLC	2014-08-29	JTHealth00000415	2014-10-03	JUMPO00000315; JUMPO00000363; JUMPO00000404	2014-11-27	JTHealth00000969	2015-08-07	JTHealth000000079
The Jump Group LLC 401(k) Plan	18-cv-10064-LAK	70,955,238.43	11,371,000.00	SKAT MDL 001_036031	Joseph Whalen	Matthew Tucci's Uncle	M. Tucci Tr. 118 2 3	Jump Group LLC	2014-08-29	JUMPG00000314	2014-10-03	JUMPG00000404	2014-11-27	JUMPG00000080	2015-08-07	JUMPG000000099
The KASV Group Pension Plan	18-cv-05309-LAK	46,791,552.78	7,327,000.00	SKAT MDL 001_00089510	Svetlin Petrov Petkov	Jonathan Godson & Robert Toffel	S. Petkov Tr. 26 19-25	KASV Consulting LLC	2015-01-13	KASV000000301	2015-01-26	KASV00000419	2015-02-25	KASV000000095	2015-08-07	KASV000000095
The Kodiak Capital Pension Plan	18-cv-05185-LAK	45,492,502.23	7,123,000.00	SKAT MDL 001_00087839	Bradley Crescenzo	Gavin Crescenzo's Brother	G. Crescenzo Tr. 41 21-24	Kodiak Capital LLC	2014-12-11	KODIAK00000294	2014-12-19	KODIAK00000297	2015-02-25	KODIAK00000097	2015-08-07	KODIAK000000097
The Krabi Holdings LLC 401(k) Plan	18-cv-05307-LAK	33,956,415.24	5,317,000.00	SKAT MDL 001_037562	Gavin Crescenzo	Recruiter	G. Crescenzo Tr. 41 21-24	Krabi Holdings LLC	2014-01-30	KRABI000000359	2014-09-30	KRABI00000172	41696	ELYSUM-02789560	2014-08-07	ELYSUM-03293452
The Kyber Pension Plan	18-cv-05186-LAK	46,282,964.17	7,247,000.00	SKAT MDL 001_036696	Bradley Crescenzo	Gavin Crescenzo's Brother	G. Crescenzo Tr. 41 21-24	Kyber Capital LLC	2014-12-11	KYBER000000283	2014-12-19	KYBER000000304	2015-02-25	KYBER000000095	2015-08-07	KYBER000000095
The Lakeview Advisors 401(k) Plan	18-cv-10049-LAK	50,876,633.78	8,187,000.00	SKAT MDL 001_00082685	Matthew Tucci	Recruiter	M. Tucci Tr. 114 20-118 17 124 7	Lakeview Advisors LLC	2014-08-29	LAKEVIEW000000391	2014-09-30	LAKEVIEW000000308; LAKEVIEW00000339; LAKEVIEW00000411	2014-11-27	LAKEVIEW000000072	2015-08-07	LAKEVIEW000000091
The LBR Capital Pension Plan	18-cv-04052-LAK	28,571,488.97	4,597,700.00	SKAT MDL 001_00089378	Doston Bradley	Recruiter	D. Bradley Tr. 89 17-90 6, 123 8 124 7	London India LLC	2014-09-03	LBR000000391	2014-09-26	LBR00000547	2014-11-27	LBR00000412	2015-08-07	LBR00000126
The Lerici Capital Pension Plan	18-cv-05188-LAK	47,661,301.94	7,463,000.00	SKAT MDL 001_00084765	Gavin Crescenzo	Recruiter	G. Crescenzo Tr. 41 21-24	Lerici Capital LLC	2014-11-07	LEIRICI000000298	2014-12-03	LEIRICI00000322	2015-02-25	LEIRICI000000087	2015-08-07	LEIRICI000000087
The Ludlow Holdings 401(k) Plan	18-cv-05189-LAK	67,610,606.38	10,587,000.00	SKAT MDL 001_00086697	Cynthia Crescenzo	Gavin Crescenzo's Mother	G. Crescenzo Tr. 41 21-24	Ludlow Holdings LLC	2014-12-18	LUDLOW000000300	2014-12-31	LUDLOW00000364	2015-02-25	LUDLOW000000085	2015-08-07	LUDLOW000000085
The MZF Wellness LLC 401(k) Plan	18-cv-04890-LAK	32,077,219.95	4,990,000.00	SKAT MDL 001_037185	Matthew Tucci's Ex Wife	Matthew Tucci's Ex Wife	M. Tucci Tr. 114 16-19	MZF Wellness LLC	2014-01-16	PROTASS000000041	2014-02-16	MZF00000146	2014-02-26	MZF00000349	2014-05-08	MZF000000008
The Maple Advisors LLC 401(k) Plan	18-cv-10077-LAK	29,310,356.78	4,605,000.00	SKAT MDL 001_00083029	Danielle Tucci	Recruiter	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Maple Advisors LLC	2014-08-29	MAPLE000000448	2014-09-26	MAPLE00000468	2014-11-27	MAPLE00000112	2015-08-07	MAPLE00000120
The Monin Amper Pension Plan	18-cv-04538-LAK	68,085,289.01	10,767,000.00	SKAT MDL 001_00086261	Monica Bradley	Sister	R. Lehman Tr. 413 23-414 24	Dutch India LLC	2014-11-24	MONAMP000000329	2014-12-10	MONAMP00000560	2015-02-25	MONAMP00000105	2015-08-07	MONAMP00000105
The Mountain Air LLC 401(k) Plan	18-cv-09589-LAK	70,290,216.36	11,309,000.00	SKAT MDL 001_012283	Scott Shapiro	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	Mountain Air LLC	2014-10-14	MNTAIR000000526	2014-10-28	MNTAIR00000390; MNTAIR00000423; MNTAIR00000460; MNTAIR00000502	2014-11-27	MNTAIR00000986	2015-08-07	MNTAIR00000378
The MPQ Holdings LLC 401(k) Plan	18-cv-04892-LAK	30,802,465.97	4,792,000.00	SKAT MDL 001_037147	Mitchell Owen Protass	Jonathan Godson & Robert Toffel	Mitchell Protass Tr. 38 4-38 18	MPQ Holdings LLC	2014-01-17	MPQ000000151	2014-01-30	MPQ00000129	2014-02-26	MPQ00000480	2014-05-08	MPQ000000008
The Mueller Investments Pension Plan	18-cv-10135-LAK	67,700,692.19	10,897,000.00	SKAT MDL 001_018601	Anthony Miles Sinclair	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	Mueller Investments LLC	2014-11-05	MUELLER000000349; MUELLER00000356	2014-11-18	MUELLER00000379	2015-02-25	MUELLER00000108	2015-08-07	MUELLER00000108
The NYC Stanismore Pension Plan	18-cv-04541-LAK	25,592,310.32	4,047,000.00	SKAT MDL 001_00084022	Joanne Bradley	Doston Bradley's Wife	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Rocco NYC LLC	2014-11-24	NYCSTAN000000313	2014-12-10	NYCSTAN00000339	2015-02-25	NYCSTAN00000100	2015-08-07	NYCSTAN00000100
The Oak Tree One 401(k) Plan	18-cv-10123-LAK	26,413,101.33	4,136,000.00	SKAT MDL 001_016654	Monica Bradley	Doston Bradley's Sister	D. Bradley Tr. 89 17-90 6, 123 8 124 7	Oak Tree One LLC	2014-11-21	OAKTREEONE00000501	2014-12-10	OAKTREEONE00000359	2015-03-09	OAKTREEONE00000111	2015-08-07	OAKTREEONE00000111
The Oaks Group Pension Plan	18-cv-10065-LAK	69,805,925.68	11,179,000.00	SKAT MDL 001_035653	Matthew Tucci	Recruiter	M. Tucci Tr. 114 20-118 17 124 7	The Oaks Group LLC	2014-08-29	OAKS000000401	2014-09-30	OAKS00000330	2014-11-27	OAKS00000066	2015-08-07	OAKS000000085
The Osprey Assocs. LLC 401(k) Plan	18-cv-10060-LAK	66,905,951.27	10,763,000.00	SKAT MDL 001_00086004	Hayden Guli	Matthew Tucci's Stepson	M. Tucci Tr. 117 9 11	Osprey Associates LLC	2014-11-21	OSPREV000000277	2014-12-03	OSPREV00000506; OSPREV00000608	2015-02-25	OSPREV00000054	2015-08-07	OSPREV000000054
The Patrick Partners Conglomerate Pension Plan	18-cv-09668-LAK	66,201,488.01	10,609,000.00	SKAT MDL 001_00082929	Matthew D Patrick	Roger Lehman's Brother's Friend	R. Lehman Tr. 413 23-414 24	Patrick Partners Conglomerate LLC	2014-11-20	PATPART00000363	2014-12-04	PATPART00000368	2015-02-25	PATPART00000102	2015-08-07	PATPART00000102
The Petkov Management LLC 401(k) Plan	18-cv-05300-LAK	35,480,448.55	5,555,000.00	SKAT MDL 001_037349	Svetlin Petrov Petkov	Jonathan Godson & Robert Toffel	S. Petkov Tr. 26 19-25	Petkov Management LLC	2014-01-22	PETKMAN000000217	2014-02-04	PETKMAN00000196	2014-02-26	PETKMAN00000745	2014-08-07	PETKMAN000000030
The Petkov Partners Pension Plan	18-cv-05299-LAK	26,956,372.92	4,221,000.00	SKAT MDL 001_00084895	Svetlin Petrov Petkov	Jonathan Godson & Robert Toffel	S. Petkov Tr. 26 19-25	Petkov Partners LLC	2015-01-13	PETKPART00000343; PETKPART00000360	2015-01-27	PETKPART00000444; PETKPART00000474; PETKPART00000486	2015-02-25	PETKPART00000103	2015-08-07	PETKPART00000103

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The Proper Pacific LLC 401(k) Plan	18-cv-04051-LAK	29,035,894.47	4,671,000.00	SKAT_MDL_001_00088872	Doston Bradley	Recruiter	D. Bradley Tr. 89/17-90/6, 123/124/7	Pacific India LLC	2014-09-03	PROPPACIF00000375	2014-09-26	PROPPACIF00000346; RDLCON00000415;	2014-11-27	PROPPACIF00000955	2015-08-07	PROPPACIF0000113
The RDL Consulting Group LLC Pension Plan	18-cv-10099-LAK	48,813,989.34	7,669,000.00	SKAT_MDL_001_00085453	Roger Lehman	Recruiter	R. Lehman Tr. 413/23-414/24	The RDL Consulting Group LLC	2014-10-13	RDLCON00000628	2014-10-22	RDLCON00000425; RDLCON00000458; RDLCON00000495;	2014-11-27	RDLCON00001138	2015-08-07	RDLCON00000187
The Regoleth Pension Plan	18-cv-05190-LAK	26,672,152.66	4,176,000.00	SKAT_MDL_001_00087613	Bradley Crescenzo	Gavin Crescenzo's Brother	G. Crescenzo Tr. 41/21-24	Regoleth Management LLC	2014-12-09	REGOLETH00000448	2014-12-19	REGOLETH00000317; ROBINANDAN00000357;	2015-02-25	REGOLETH0000096	2015-08-07	REGOLETH0000096
The Robin Daniel Pension Plan	18-cv-10096-LAK	27,519,764.40	4,323,000.00	SKAT_MDL_001_00089269	Danielle Tucci	Matthew Tucci's Wife	M. Tucci Tr. 114/16-19	Robin Associates LLC	2014-11-21	ROBINANDAN0000331	2014-12-03	ROBINANDAN00000477	2015-02-25	ROBINANDAN000008	2015-08-07	ROBINANDAN0000088
The Saba Capital LLC 401(k) Plan	18-cv-05192-LAK	25,390,906.75	3,975,000.00	SKAT_MDL_001_00087257	Gavin Crescenzo	Recruiter	G. Crescenzo Tr. 41/21-24	Saba Capital LLC	12/9/2014 (IMO)	SABA00000284; SABA00000297	2014-12-20	SABA00000303	2015-02-25	SABA00000072	2015-08-07	SABA00000072
The Sandpiper Pension Plan	18-cv-10061-LAK	26,524,306.95	4,269,000.00	SKAT_MDL_001_00083795	Hayden Gull	Matthew Tucci's Stepson	M. Tucci Tr. 117/9	Sandpiper Associates LLC	2014-11-21	SANDPIPER00000312	2014-12-03	SANDPIPER00000457	2015-03-09	SANDPIPER00000071	2015-08-07	SANDPIPER00000071
The Sea Bright Advisors LLC 401(k) Plan	18-cv-10082-LAK	29,570,665.64	4,646,000.00	SKAT_MDL_001_00089153	William Bahrs	Matthew Tucci's Friend	M. Tucci Tr. 118/8	Sea Bright Advisors LLC	2014-08-29	SEABRIGHT00000551	2014-10-03	SEABRIGHT00000571;	2014-11-27	SEABRIGHT00001042	2015-08-07	SEABRIGHT00000997
The Sector 230 LLC 401(k) Plan	18-cv-04771-LAK	31,913,412.37	4,965,000.00	SKAT_MDL_001_037445	Paul Jepsen	Joined through Jonathan Godson	R. Lehman Tr. 357/1-4	Sector 230, LLC	2014-02-06	SEC230_00000140; SEC230_00000168	2014-02-10 (Trust)	SEC230_00000146	2014-02-26	SEC230_00000520	2014-08-07	SEC230_00000028
The Shapiro Blue Management LLC 401(k) Plan	18-cv-09666-LAK	49,549,843.55	7,940,000.00	SKAT_MDL_001_036162	Scott Shapiro	Roger Lehman's Brother's Friend	R. Lehman Tr. 413/23-414/24	Shapiro Blue Management LLC	2014-10-15	SHAPBLUM00000518	2014-10-28	SHAPBLUM00000374; SHAPBLUM00000407; SHAPBLUM00000444;	2014-11-27	SHAPBLUM00001029	2015-08-07	SHAPBLUM00000155
The Sinclair Pension Plan	18-cv-10133-LAK	26,434,971.03	4,180,000.00	SKAT_MDL_001_00087504	Anthony Miles	Roger Lehman's Brother's Friend	R. Lehman Tr. 413/23-414/24	Sinclair Consultants LLC	2014-11-05	LEHMAN00027003	2014-11-18	SINCLAIRE00000332; SINCLAIRE00000394;	2015-02-25	SINCLAIRE00000104	2015-08-07	SINCLAIRE00000104
The SKSL LLC Pension Plan	18-cv-09590-LAK	28,644,884.21	4,608,000.00	SKAT_MDL_001_00088466	Scott Shapiro	Roger Lehman's Brother's Friend	R. Lehman Tr. 413/23-414/24	SKSL LLC	2014-10-14	SKSLC00000565	2014-10-28	SKSLC00000401; SKSLC00000434; SKSLC00000471;	2014-11-27	SKSLC00000982	2015-08-07	SKSLC00000185
The Skybax LLC 401(k) Plan	18-cv-10095-LAK	33,416,955.41	5,232,000.00	SKAT_MDL_001_037224	Bradley Crescenzo	Gavin Crescenzo's Brother	G. Crescenzo Tr. 41/21-24	Skybax LLC	2014-01-30	SKYBAX00000140; SKYBAX00000168	Feb. 2014	SKYBAX00000146	2014-02-26	SKYBAX00000032	2014-08-07	SKYBAX00000036
The Snow Hill Pension Plan	18-cv-09650-LAK	29,281,805.97	4,711,000.00	SKAT_MDL_001_00089022	Scott Shapiro	Roger Lehman's Brother's Friend	R. Lehman Tr. 413/23-414/24	Snowhill Investments LLC	2014-10-14	SNOWHILL00000600	2014-10-28	SNOWHILL00000465; SNOWHILL00000502; SNOWHILL00000544	2014-11-27	SNOWHILL00001015	2015-08-07	SNOWHILL00000162
The SPKK LLC 401(k) Plan	18-cv-05308-LAK	1,478,160.09	231,000.00	SKAT_MDL_001_037835	Svetlin Petrov	Joined Through Jonathan Godson & Robert Toffel	S. Petkov Tr. 26/19-25	Stark Holdings LLC	2014-07-17	SPKK00000090	2014-07-23	SPKK00000112; SPKK00000140; SPKK00000174;	2014-08-07	SPKK00000065	2015-08-07	SPKK00000065
The Stark Pension Plan	18-cv-05194-LAK	68,842,460.55	10,780,000.00	SKAT_MDL_001_012792	Bradley Crescenzo	Gavin Crescenzo's Brother	G. Crescenzo Tr. 41/21-24	Stark Holdings LLC	2014-12-09	STARK000000305	2014-12-19	STARK000000313; SVP00000342;	2015-02-25	STARK00000079	2015-08-07	STARK00000079
The Tag Realty Advisors LLC 401(k) Plan	18-cv-05305-LAK	25,752,508.26	4,032,000.00	SKAT_MDL_001_027929	Svetlin Petrov	Joined Through Jonathan Godson & Robert Toffel	S. Petkov Tr. 26/19-25	SVP Advisors LLC	2015-01-13	SVP00000316; SVP00000338	2015-01-26	SVP00000352; SVP00000385; SVP00000422; SVP00000464	2015-02-25	SVP00000086	2015-08-07	SVP00000086
The Tag Realty Advisors LLC 401(k) Plan	18-cv-10083-LAK	69,962,352.81	10,992,000.00	SKAT_MDL_001_00083255	Francine Taglianetti	Matthew Tucci's Mother-in-Law	M. Tucci Tr. 117/5	Tag Realty Advisors LLC	2014-08-29	TAGRLTY00000571	2014-10-03	TAGRLTY00000434; TAGRLTY00000483;	2014-11-27	TAGRLTY00000135	2015-08-07	TAGRLTY00000155
The Texas Rocco LLC 401(k) Plan	18-cv-04543-LAK	67,518,405.79	10,677,000.00	SKAT_MDL_001_00086111	Joanne Bradley	Doston Bradley's Wife	D. Bradley Tr. 89/17-90/6, 123/124/7	Texas Rocco LLC	2014-11-24	TEXROC00000685	2014-12-10	TEXROC00000621	2015-02-25	TEXROC0000089	2015-08-07	TEXROC0000089
The Throckmorton Advisors 401(k) Plan	18-cv-10086-LAK	30,664,208.23	4,818,000.00	SKAT_MDL_001_035533	Matthew Tucci	Recruiter	M. Tucci Tr. 114/20-118/17	Throckmorton Advisors LLC	2014-08-29	THRCKMRTON00000363 (at 384)	2014-09-30	THRCKMRTON00000363	2014-11-27	THRCKMRTON0000113	2015-08-07	THRCKMRTON00000132
The TKK LLC 401(k) Plan	18-cv-04896-LAK	33,001,565.57	5,134,000.00	SKAT_MDL_001_036813	Kertells	Joined Through Jonathan Godson	T. Kertells Tr. 29/6-16	TKK LLC	2013-12-27	TKK00000231	(Trust)	TKK00000209	2014-02-26	TKK00000087	2014-08-07	TKK00000087
The Valerius LLC Solo 401(k) Plan	18-cv-10129-LAK	35,970,976.27	5,632,000.00	SKAT_MDL_001_039115	Roger Lehman	Recruiter	R. Lehman Tr. 413/23-414/24	Valerius LLC	2013-06-25	VALER00000242	(Trust)	VALER00000273	2014-03-06	VALER00000098	2014-12-04	VALER00000098
The Wave Maven LLC 401(k) Plan	18-cv-10066-LAK	49,943,454.02	8,003,000.00	SKAT_MDL_001_00088098	Hayden Gull	Matthew Tucci's Stepson	M. Tucci Tr. 117/11	Wave Maven LLC	2014-08-29	WAVEMVN00000457	2014-10-03	WAVEMVN00000320; WAVEMVN00000409	2014-11-27	WAVEMVN00000985	2015-08-07	WAVEMVN00000075

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The West River Pension Plan	18-cv-05193-LAK	26,409,509.94	4,135,000.00	SKAT_MDL_001_00085047	Cynthia Crescenzo	Gavin Crescenzo's Mother	G. Crescenzo Tr. 41 21-24	West River Capital LLC	2014-12-18	WESTRNV000000298	2014-12-31	WESTRNV000000323	2015-02-25	WESTRNV000000064	2015-08-07	WESTRNV000000064
The Westport Advisors LLC 401(k) Plan	18-cv-05183-LAK	27,865,992.14	4,363,000.00	SKAT_MDL_001_00087945	Cynthia Crescenzo	Gavin Crescenzo's Mother	G. Crescenzo Tr. 41 21-24	Westport Advisors LLC	2014-12-17	WESTPORT000000293	2014-12-31	WESTPORT000000318	2015-02-25	WESTPORT000000057	2015-08-07	WESTPORT000000057
The Westridge Ave LLC 401(k) Plan	18-cv-09665-LAK	26,715,478.60	4,298,000.00	SKAT_MDL_001_013881	Matthew D Patrick	Roger Lehman's Brother's Friend	413 23-414 24	Westridge Ave LLC	2014-11-20	WESTRIDGE000000314	2014-12-04	WESTRIDGE000000343	2015-02-25	WESTRIDGE000000061	2015-08-07	WESTRIDGE000000061
The Zen Training LLC 401(k) Plan	18-cv-10062-LAK	28,369,696.82	4,565,200.00	SKAT_MDL_001_00088323	Thomas Reilly	Matthew Tucci's Cousin	M. Tucci Tr. 118 6	Zen Training LLC	2014-08-29	ZENTRNG000000487	2014-10-03	ZENTRNG000000350; ZENTRNG000000442	2014-11-27	ZENTRNG000000851	2015-08-07	ZENTRNG000000075